

Final Review Report

2020 Comprehensive Review of National Greenhouse Gas Inventory Data

pursuant to Article 4(3) of Regulation (EU) No 2018/842 and to
Article 3 of Decision No 406/2009/EC

Slovenia

30 August 2020

European Environment Agency



Reference: 340201/2019/814628/SER/CLIMA.C.2

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Conclusions from the 2020 comprehensive review

This Final Review Report presents the findings from the 2020 review of the greenhouse gas (GHG) emission inventory of Slovenia, pursuant to:

- Article 4(3) of Regulation (EU) No 2018/842 (the 'Effort Sharing Regulation', ESR), for the purpose of setting out Slovenia's annual emission allocations (AEAs) for the years from 2021 to 2030 in terms of tonnes of CO₂ equivalent, and
- Article 3 of Decision No 406/2009/EC (the 'Effort Sharing Decision', ESD), for the purpose of verifying Slovenia's GHG emissions and achievement of its GHG emission limitation target in the year 2018

The review was carried out as a comprehensive review in line with Article 19(1) of Regulation (EU) No 525/2013 (the 'Monitoring Mechanism Regulation', MMR). The global warming potentials applied are those from the IPCC Assessment Report 4.

The reviewers carried out checks to verify the transparency, accuracy, consistency, comparability and completeness of the national GHG inventory for the years 2005, 2016, 2017 and 2018 submitted in 2020 by Slovenia pursuant to Article 7 of the MMR.

The review consisted of two steps. The initial checks in step 1 were performed by the EU inventory team (European Environment Agency (EEA), European Topic Centre on Climate Change Mitigation and Energy (ETC/CME), Joint Research Centre (JRC) and Eurostat). Step 2 was performed by a Technical Expert Review Team (TERT).

More information on the Effort Sharing legislation and the procedures for the 2020 comprehensive review is presented in the annexes of this review report.

Slovenia did not provide a resubmission to the Commission.

Step 1 and 2 conclusions

1. The reviewers raised 35 issues with Slovenia during the first and the second step of the 2020 comprehensive ESD review (see Table 1). The TERT provided recommendations for 5 of these issues. Other issues raised during the comprehensive review were clarified and are considered non-issues for the ESD review 2020.
2. The TERT identified cases where inventory data were prepared in a manner which is inconsistent with UNFCCC guidance documentation or Union rules. In particular, the TERT identified a number of under- or over-estimates exceeding the threshold of significance pursuant to Article 31 of Commission Implementing Regulation (EU) No 749/2014.
3. Slovenia provided 3 revised estimates that were accepted by the TERT. Table 2 and Table 3 below summarise the revised estimates and further information is provided in the respective chapter of this report.
4. The TERT did not deem necessary any technical corrections in the meaning of Article 19(3)(c) of Regulation (EU) No 525/2013.
5. The TERT identified non-binding recommendations in order to improve the national inventory data of Slovenia (see Table 6).
6. The TERT considers that it received a response from Slovenia that was sufficient in order to undertake the comprehensive review appropriately.

Table 1: Overview of issues raised with Slovenia during the first and the second step

	Issues raised step 1 ¹	Issues raised step 2	Recommendations	Revised estimates ²	Technical corrections ³
Total	22	13	5	3	-
Energy	4	8	3	1	-
IPPU	10	1	1	1	-
Agriculture	4	1	1	1	-
Waste	4	3	-	-	-
Cross-cutting	-	-	-	-	-

¹ Excluding findings related to Land Use, Land Use Change and Forestry (LULUCF) and Kyoto Protocol (KP) LULUCF.

² Revised estimates: changes in inventory estimates triggered by the review, which were provided by the country and accepted by the TERT.

³ Technical corrections: changes in inventory estimates triggered by the review and provided by the TERT.

National totals for the purpose of Article 3 of Decision No 406/2009/EC (ESD)

Table 2: National totals for the purpose of Article 3 of Decision No 406/2009/EC

Emission source category	Reference	Emission estimates (kt CO ₂ equivalent) ¹ 2018
Total greenhouse gas emissions, including indirect CO ₂ , without Land Use, Land Use Change and Forestry, without international aviation, as reported by Slovenia pursuant to Article 7(4) of Regulation (EU) No 525/2013, taking into account any resubmission to the Commission	SVN_2020_5_13042020	17 502.138
Difference between original estimates and revised estimates provided by Slovenia and accepted by the TERT²		
2F1 Refrigeration and Air Conditioning, HFCs	SI-2F1-2020-0001	22.268
3I Other Carbon-Containing Fertilizers, CO ₂	SI-3I-2020-0001	3.377
Total greenhouse gas emissions including revised estimates		17 527.783
CO ₂ emissions from 1A3a Domestic Aviation ³	SVN_2020_5_13042020	2.027
NF ₃ emissions ³	SVN_2020_5_13042020	-

¹ The tables presented in this report show numbers rounded to three decimal places, although most numbers are available with greater precision. For all calculations (in particular of total GHG emissions and total ESD emissions), all available decimal places were used. Therefore, the totals shown may slightly differ from calculation results where only three decimals are taken into account.

² A positive difference indicates an increase compared to reported emissions. A negative difference indicates a decrease compared to reported emissions.

³ Included in the totals. NF₃ was included in the comprehensive review (see Table A-1) for the purpose of the ESR, but has to be deducted for the purpose of ESD.

National totals for the purpose of Article 4(3) of Regulation (EU) No 2018/842 (ESR)

Table 3: National totals for the purpose of Article 4(3) of Regulation (EU) No 2018/842

Emission source category	Reference	Emission estimates (kt CO ₂ equivalent) ¹			
		2005	2016	2017	2018
Total greenhouse gas emissions, including indirect CO ₂ , without Land Use, Land Use Change and Forestry, without international aviation, as reported by Slovenia pursuant to Article 7(4) of Regulation (EU) No 525/2013, taking into account any resubmission to the Commission	SVN_2020_5_13042020	20 456.751	17 607.613	17 366.764	17 502.138
Difference between original estimates and revised estimates provided by Slovenia and accepted by the TERT²					
1A3b Road Transportation, CO ₂ , CH ₄ , N ₂ O	SI-1A3b-2020-0003	-	-	332.999	-
2F1 Refrigeration and Air Conditioning, HFCs	SI-2F1-2020-0001	-	-	-	22.268
3I Other Carbon-Containing Fertilizers, CO ₂	SI-3I-2020-0001	3.567	3.453	3.570	3.377
Total greenhouse gas emissions including revised estimates		20 460.318	17 611.066	17 703.333	17 527.783
CO ₂ emissions from 1A3a Domestic Aviation ³	SVN_2020_5_13042020	2.714	2.010	1.702	2.027

¹ The tables presented in this report show numbers rounded to three decimal places, although most numbers are available with greater precision. For all calculations (in particular of total GHG emissions and total ESR emissions), all available decimal places were used. Therefore, the totals shown may slightly differ from calculation results where only three decimals are taken into account.

² A positive difference indicates an increase compared to reported emissions. A negative difference indicates a decrease compared to reported emissions.

³ Included in the totals

Statement from Slovenia on the conclusions presented by the TERT

Slovenia agrees with the aggregated GHG emission inventory estimates presented in Table 2 and Table 3.

Greenhouse gas emissions covered by Decision 406/2009/EC (ESD)

Table 4: Greenhouse gas emissions for the purpose of Article 3 of Decision No 406/2009/EC

Emission source category	Reference	Emission estimates (kt CO ₂ equivalent) ¹ 2018
Total greenhouse gas emissions including any accepted revised estimates provided by Slovenia and any technical corrections deemed necessary by the TERT	See Table 2 above	17 527.783
Total verified emissions from stationary installations under Directive 2003/87/EC	Extracted by the European Commission from EUTL on 9 March 2020 (as agreed at the Working Group I of the Climate Change Committee on 18 May 2015) ²	6 491.912
CO ₂ emissions from 1A3a Domestic Aviation	See Table 2 above	2.027
NF ₃ emissions	See Table 2 above	-
Total ESD emissions		11 033.844

¹ The tables presented in this report show numbers rounded to three decimal places, although most numbers are available with greater precision. For all calculations (in particular of total GHG emissions and total ESD emissions), all available decimal places were used. Therefore, the totals shown may slightly differ from calculation results where only three decimals are taken into account.

² The emissions of ETS stationary installations were independently verified and recorded in the EU Transaction Log (EUTL). These emissions do not derive from the national greenhouse gas emission inventory data and therefore the TERT was not tasked to review them.

Greenhouse gas emissions covered by Regulation (EU) No 2018/842 (ESR)

Table 5: Greenhouse gas emissions for the purpose of Article 4(3) of Regulation (EU) No 2018/842 (ESR)

Emission source category	Reference	Emission estimates (kt CO ₂ equivalent) ¹			
		2005 ³	2016	2017	2018
Total greenhouse gas emissions including any accepted revised estimates provided by Slovenia and any technical corrections deemed necessary by the TERT	See Table 3 above	20 460.318	17 611.066	17 703.333	17 527.783
Total verified emissions from stationary installations under Directive 2003/87/EC	Extracted by the European Commission from EUTL on 9 March 2020 (as agreed at the Working Group I of the Climate Change Committee on 18 May 2015) ²	8 720.550	6 478.662	6 570.026	6 491.912
CO ₂ emissions from 1A3a Domestic Aviation	See Table 3 above	2.714	2.010	1.702	2.027
Total ESR emissions		-	11 130.394	11 131.605	11 033.844

¹ The tables presented in this report show numbers rounded to three decimal places, although most numbers are available with greater precision. For all calculations (in particular of total GHG emissions and total ESR emissions), all available decimal places were used. Therefore, the totals shown may slightly differ from calculation results where only three decimals are taken into account.

² The emissions of ETS stationary installations were independently verified and recorded in the EU Transaction Log (EUTL). These emissions do not derive from the national greenhouse gas emission inventory data and therefore the TERT was not tasked to review them.

³ Due to changes in ETS scope and country coverage between 2005 and 2013, 'Total ESR emissions' cannot be calculated for 2005 by deducting 'Total verified emissions from stationary installations under Directive 2003/87/EC' and 'CO₂ emissions from 1A3a Domestic Aviation' from 'Total GHG emissions including any revised estimates and any technical corrections'.

Recommendations from the TERT, considering revised estimates and technical corrections deemed necessary by the TERT

Table 6: Recommendations from TERT (RE = Revised estimate; TC = Technical correction)

EMRT-ID	Key category	Category, gas, year	Recommendation	Revised estimate or technical correction in 2020
SI-1A3b-2020-0003	Yes	1A3b Road Transportation, CH ₄ , CO ₂ , N ₂ O, 2017	For 1A3b Road Transportation and diesel oil for 2017, the TERT noted that in the NIR, chapter 3.2.6.1.6 it is mentioned, as a planned improvement, that in the next submission the GHG emissions from 2017 will be corrected, because the Statistical Office of the Republic of Slovenia (SORS) made a recalculation of consumption of gas diesel oil. In response to a question raised during the review, Slovenia explained that for 2017 a missing amount of diesel oil was excluded from the fuel consumption reported in CRF 2020. Slovenia provided a revised estimate for year 2017. The TERT agreed with the revised estimate provided by Slovenia. The TERT recommends that Slovenia include the revised estimate in its next submission.	RE
SI-2F1-2020-0001	Yes	2F1 Refrigerant and Air Conditioning, HFCs, 2018	For 2F1a Commercial Refrigeration, 2F1d Transport Refrigeration, 2F1f Stationary Air-Conditioning, HFCs in 2018, the TERT noted that emissions decreased in 2018, and almost reached 2013 levels. In response to a question raised during the review, Slovenia explained that emission estimates are actually based on information from servicing companies and are decreasing due to better maintenance. However, Slovenia found during their QA/QC checks that information provided for 2018 was indeed under-estimated due to a problem in their query forms. Slovenia provided a revised estimate for 2018 and stated that it will be included in their next submission. The TERT agreed with the revised estimate provided by Slovenia. The TERT recommends that Slovenia include the revised estimate in its next submission.	RE

EMRT-ID	Key category	Category, gas, year	Recommendation	Revised estimate or technical correction in 2020
SI-3I-2020-0001	No	3I Other Carbon-Containing Fertilizers, CO ₂ , 2005, 2016, 2017, 2018	For CRF Category 3I Other Carbon-Containing Fertilizers, the TERT noted that Slovenia does not report CO ₂ emissions ('NO'). The TERT acknowledged that this is a non-mandatory category. The TERT noted that this issue does not constitute a potential under-estimate requiring a revised estimate or technical correction because it is related to a non-mandatory category and likely below the significance threshold. The TERT wanted to raise this issue to inform the Party on the possibility to estimate such emissions and improve the completeness of the reporting. Slovenia decided to include CO ₂ emissions from the use of CAN fertilizers in the inventory and in response to the review provided a revised estimate. The emission factor for the revised estimate was derived under the assumption that CAN fertilizers contain 27% N and 8% Ca and based on the ratio of Ca to C in CaCO ₃ . The TERT agreed with the revised estimate provided by Slovenia. The TERT recommends that Slovenia include the revised estimate in its next submission.	RE
SI-1A3b-2020-0004	Yes	1A3b Road Transportation, CO ₂ , 2017-2018	For category 1A3bi Road Transportation - Cars, diesel oil and CO ₂ for years 2017-2018 the TERT noted that the implied emission factor (IEF) values are above the IPCC upper default value of 74.8 t/TJ. The TERT notes that this issue does not relate to an over- or under-estimate of emissions. In response to a question raised during the review, Slovenia explained that for 1A3bi, the use of biomass is subtracted manually from fossil fuel consumption, since COPERT 4 does not provide this option. The TERT recommends that Slovenia uses the newest version of COPERT 5, which provides the possibility to report biomass emissions separately across all vehicle categories automatically.	No
SI-1A3b-2020-0002	Yes	1A3b Road Transportation, CO ₂ , 2017-2018	For category 1A3bii Road Transportation - Light Duty Trucks, diesel oil and CO ₂ for years 2017-2018 the TERT noted that the implied emission factor (IEF) values are below the IPCC lower default value of 72.6 t/TJ. The TERT notes that this issue does not relate to an over- or under-estimate of emissions. In response to a question raised during the review and based also on information included in the CRF 2020 and NIR 2020, Slovenia explained that for 1A3bii emissions from biomass are included with diesel oil, since COPERT 4 does not provide distribution of biomass among vehicle categories. Thus, the low IEF values are due to the introduction of biodiesel in diesel oil consumption in road transportation. The TERT recommends that Slovenia uses the newest version of COPERT 5, which provides the possibility to report biomass emissions separately across all vehicle categories.	No

Revised estimates provided by Slovenia and accepted by the TERT

1

ESD Review Tool ID:	SI-1A3b-2020-0003
ESD Review Tool URL:	https://emrt-esd.eionet.europa.eu/2020/SI-1A3b-2020-0003#tab-qa
Country:	Slovenia
Sector:	1A3b Road Transportation
Gases:	CO ₂ , CH ₄ , N ₂ O
Fuel	Liquid fuels
Completed by Sector Expert:	Matina Kastori
Reviewed by Counterpart:	Melanie Hobson
Reviewed by Lead Reviewer:	Ole-Kenneth Nielsen
Reviewed by Quality Controller:	Justin Goodwin
The underlying problem:	The TERT noted that a missing amount of diesel used for the road transport from one distributor has not been included in the fuel consumption reported in CRF.
Summarise the methodology used:	Slovenia provided a revised estimate using the correct fuel consumption with the EF already included in the CRF and calculated CO ₂ , CH ₄ and N ₂ O emissions.

2

	Original estimate (Gg CO ₂ e)								Notes
Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	
2005									
2016									
2017	4 148.767	0.693	56.870						1A3b Road Transportation, diesel oil
2018									
	Revised Estimate received from country (Gg CO ₂ e)								Notes
Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	
2005									
2016									
2017	4 477.210	0.748	61.373						1A3b Road Transportation, diesel oil
2018									
	Difference between RE and OE (Gg CO ₂ e)								
Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	
2005									
2016									
2017	328.442	0.055	4.502						
2018									

1	ESD Review Tool ID:	SI-2F1-2020-0001								
	ESD Review Tool URL:	https://emrt-esd.eionet.europa.eu/2020/SI-2F1-2020-0001#tab-qa								
	Country:	Slovenia								
	Sector:	2F1 Refrigeration and Air Conditioning								
	Gases:	HFCs								
	Fuel	N/A								
	Completed by Sector Expert:	Stephanie Barrault								
	Reviewed by Counterpart:	Maria Purzner								
	Reviewed by Lead Reviewer:	Ole-Kenneth Nielsen								
Reviewed by Quality Controller:	Bernd Guele									
	The underlying problem:	For 2F1a Commercial Refrigeration, 2F1d Transport Refrigeration, 2F1f Stationary Air-Conditioning, HFCs in 2018 the TERT noted that emissions decreased in 2018, and almost reached 2013 levels. In response to a question raised during the review, Slovenia explained that emission estimates are actually based on information from servicing companies and are decreasing due to better maintenance. However, Slovenia found during their QA/QC checks that information provided for 2018 was indeed underestimated due to a problem in their query forms. Slovenia provided a revised estimate for 2018 and stated that it will be included in their next submission.								
	Summarise the methodology used:	In the calculation Slovenia used preliminary data on amount of F-gases filled in the refrigerators and air-conditioning equipment in the commercial and institutional sector during the maintenance in 2019. Some of this amount had to be used already in 2018; amounts for the period 2017-2019 were estimated as having an evenly decreasing trend. Emissions from transport refrigerators were also corrected. These corrections contribute to a more consistent reduction of emissions.								
2	Original estimate (Gg CO ₂ e)									
	Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	Notes
	2005									
	2016									
	2017									
	2018				142.666					Emissions from stock 2F1a, 2F1d & 2F1f
	Revised Estimate received from country (Gg CO ₂ e)									
	Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	Notes
	2005									
	2016									
	2017									
	2018				164.934					Emissions from stock 2F1a, 2F1d & 2F1f
	Difference between RE and OE (Gg CO ₂ e)									
	Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	
	2005									
	2016									
	2017									
	2018				22.268					

1	ESD Review Tool ID:	SI-3I-2020-0001								
	ESD Review Tool URL:	https://emrt-esd.eionet.europa.eu/2020/SI-3I-2020-0001#tab-qa								
	Country:	Slovenia								
	Sector:	3I Other Carbon-containing Fertilizers								
	Gases:	CO ₂								
	Fuel	N/A								
	Completed by Sector Expert:	Michael Anderl								
	Reviewed by Counterpart:	Katalin Lovas								
Reviewed by Lead Reviewer:	Ole-Kenneth Nielsen									
Reviewed by Quality Controller:	Bernd Guegle									
The underlying problem:		The TERT noted that Slovenia does not report CO ₂ emissions ('NO'). The TERT acknowledged that this is a non-mandatory category. The TERT noted that this issue does not constitute a potential underestimate requiring a revised estimate or technical correction because it is related to a non-mandatory category. The TERT wanted to raise this issue to inform the Party on the possibility to estimate such emissions and improve the completeness of the reporting.								
Summarise the methodology used:		Slovenia decided to include this source into its inventory and provided a revised estimate. Slovenia derived the CO ₂ emission factor assuming that the N content in CAN fertilizers is 27% N and that the content of Ca is 8%.								
2	Original estimate (Gg CO ₂ e)									Notes
	Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	
	2005	0								Reported as NO
	2016	0								Reported as NO
	2017	0								Reported as NO
	2018	0								Reported as NO
	Revised Estimate received from country (Gg CO ₂ e)									Notes
	Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	
	2005	3.567								
	2016	3.453								
	2017	3.570								
	2018	3.377								
	Difference between RE and OE (Gg CO ₂ e)									
	Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Mixed GHG	
	2005	3.567								
	2016	3.453								
	2017	3.570								
	2018	3.377								

Annex I: Legal background and procedures of the 2020 comprehensive review

The Effort Sharing Decision No 406/2009/EC (ESD) sets national emission limits for greenhouse gas (GHG) emissions in the sectors outside the EU's Emission Trading System (ETS) for the period 2013-2020. The ESD and the Monitoring Mechanism Regulation (EU) 525/2013 (MMR) lay down annual reporting obligations, compliance checks and a Union review process to ensure that the compliance with annual GHG emission limits is assessed in a credible, consistent, transparent and timely manner.

The requirements for the Union review of the national inventory data submitted by countries are set out in Article 19 of the MMR. The details concerning the review process, such as the timing and steps of conducting the annual and comprehensive reviews are set out in Chapter III and Annex XVI of the Commission Implementing Regulation (EU) No 749/2014.

The Effort Sharing Regulation (EU) 2018/842 (ESR) sets national emission limits for greenhouse gas emissions in the sectors outside the EU's ETS for the period 2021-2030. In Article 4(3) of the ESR, the Commission is required to adopt implementing acts setting out annual emission allocations (AEAs) for the period 2021-2030 in terms of CO₂ equivalents, for which it shall carry out a comprehensive review.

The 2020 Union review was thus held as a comprehensive review in line with MMR Article 19 (1) in concert with the Union review required by the ESR.

Objectives

The objectives of the comprehensive review of countries' GHG emission inventories in 2020 are:

- a) to support the European Commission by ensuring it has accurate, reliable and verified information on annual GHG emissions for
 - determining compliance with ESD targets for the years 2018 in a credible, consistent, transparent and timely manner, and for
 - setting out countries' annual emission allocations (AEAs) for the years from 2021 to 2030 in terms of tonnes of CO₂ equivalent, according to Article 4(3) of the ESR.
- b) to assist countries in improving the quality of their GHG inventories.

Procedures

The scope of the 2020 comprehensive review is presented in Table A-1. The checks carried out during the 2020 comprehensive review are presented in Annex II. The review consisted of two steps.

The Step 1 was combined with the 'EU QA/QC procedures' (i.e. initial checks) and was carried out by the EU inventory team (ETC/CME, JRC, Eurostat). All findings from the initial checks that were partly resolved or not resolved within the initial check phase were followed up in the second step of the review.

The EU inventory team consisted of the following experts:

- ETC/CME task manager: Nicole Mandl, Marion Pinterits (ETC/CME)
- Energy: Julien Vincent, Coralie Jeannot, Eva Krtková, Marion Pinterits, Matina Kastori, Giorgos Mellios, Markéta Müllerová, Bernd Gugele (ETC/CME), Michael Goll (Eurostat)
- IPPU: Barbara Gschrey, Lorenz Moosmann, Kristina Kaar, Lukas Emele, Maria Purzner, Ils Moorkens (ETC/CME)
- Agriculture: Adrian Leip, Janka Szemesová, Alexander De-Meij (JRC)
- Waste: Céline Gueguen (ETC/CME)
- LULUCF: Raúl Abad-Viñas (JRC)

- Quality coordinators: Adrian Leip, Giacomo Grassi (JRC), Bernd Gugele, Nicole Mandl, Marion Pinterits, Maria Purzner, Julien Vincent, Giorgos Mellios, Ils Moorkens, Kaat Jespers (ETC/CME)
- Cross-cutting: Nicole Mandl (ETC/CME)

Step 2 of the comprehensive review 2020 was performed by a Technical Expert Review Team (TERT) under service contract **340201/2019/814628/SER/CLIMA.C.2** of the Directorate General for Climate Action of the European Commission. The lead reviewers and sector review experts did not review emission inventories of countries where these individuals have themselves contributed to the compilation of that inventory, or presently are or have been any part of the decision-making process related to the compilation of that inventory. Reviewers who are nationals of the country whose inventory is concerned, did not take part in the review of that inventory.

The TERT consisted of the following experts:

- CRF categories 1A1, 1A2, 1A4, 1A5 (Stationary Combustion) + Reference Approach: Katrina Young, Julien Vincent and Stephan Poupa;
- CRF categories 1A3 Transport + 1D International Bunkers: Melanie Hobson, Jean-Marc André and Matina Kastori;
- CRF categories 1B Fugitive + 1C CO₂ Transport and Storage: Ioannis Sempos, Marlene Plejdrup and Marion Pinterits;
- CRF categories IPPU Fluorinated Gases: Barbara Gschrey, Jacek Skoskiewicz and Stephanie Barrault;
- CRF categories IPPU Other Gases than Fluorinated Gases: Emma Salisbury, Kristina Kaar and Wolfram Jörß;
- CRF categories 3A Enteric Fermentation and 3B Manure Management: Chris Dore, Steen Gyldenkerne and Bernard Hyde;
- CRF categories 3C-3J: Katalin Lovas, Etienne Mathias and Michael Anderl;
- CRF sector 5 Waste: Céline Gueguen, Elisabeth Kampel and Hans Oonk;
- Lead reviewers: Karin Kindbom, Suvi Monni, Ole-Kenneth Nielsen and Ralph Harthan;
- The following experts supported the team on request of the TERT: Tomas Gustafson (IPPU), Maria Purzner (F-gases), Beatriz Sanchez (Agriculture), Katja Pazdernik (Waste).

The second step of the review was coordinated by Bernd Gugele and Justin Goodwin.

The EEA review secretariat consisting of Melanie Sporer, Claire Qoul, Kirsten May, Justine Raoult and Henry Irvine prepared and coordinated the Union comprehensive review as foreseen in Article 28 of Commission Implementing regulations (EU) No 749/2014 and Article 42 of the Governance Regulation (EU) 2018/1999.

The step 2 of the review was performed on the basis of the 15 April submissions of GHG emission data and the national inventory report (NIR) under the Monitoring Mechanism. Resubmissions reported by countries were taken into account until 8 May 2020.

Where relevant, the TERT calculated technical corrections for over- or under-estimates identified in a mandatory category in the countries' GHG inventories that exceed the threshold of significance. Technical corrections have been calculated only for the years 2005 and 2016-2018. If the technical correction exceeds the threshold of significance for at least one year of the inventory under review (2005, and 2016-2018) but not for all the years the technical correction was calculated for all years under review in order to ensure time series consistency.

Table A-1: Scope of the comprehensive review 2020

Element	Scope	Further information
Countries	EU geographical coverage of the Member States, the United Kingdom, Norway and Iceland	
Years	2005, 2016, 2017, 2018	According to MMR Article 27(2); According to MMR Article 19(1); According to ESR Article 4(3)
Gases	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃	
Sectors	All emission source sectors excluding LULUCF	National totals exclude emissions from LULUCF and emissions reported under memo items
Indirect CO ₂ emissions	Included in national total	

Annex II: Checks carried out during the 2020 comprehensive review in line with Art. 29, 32 and 33 of the Commission Implementing Regulation (EU) No 749/2014

First step review checks:

1. Assessment whether all emission source categories and gases required under Regulation (EU) No 525/2013 are reported;
2. Assessment whether emissions data time series are consistent;
3. Assessment whether implied emission factors across Member States are comparable taking the IPCC default emission factors for different national circumstances into account;
4. 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;
5. Analysis of recalculations performed for the inventory submission, in particular if the recalculations are based on methodological changes;
6. 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;
7. Comparison of the results of Eurostat's reference approach with the Member States' reference approach;
8. Comparison of the results of Eurostat's sectoral approach with the Member States' sectoral approach;
9. Assessment whether recommendations from earlier Union or UNFCCC reviews, not implemented by the Member State could lead to a technical correction;
10. Assessment whether there are potential over-estimations or under-estimations relating to a key category in a Member State's inventory.

Second step review checks:

1. Detailed examination of the inventory estimates including methodologies used by the Member State in the preparation of inventories;
2. 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;
3. Detailed assessment of the time series consistency of the greenhouse gas emissions estimates;
4. 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;
5. Follow-up on the results of the checks referred to in Article 29 of the Commission Implementing Regulation (EU) No 749/2014 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.