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ANNEXES 1 to 6

## **ANNEXES**

**to the**

### **Commission Implementing Regulation**

**amending Implementing Regulation (EU) 2020/1208 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and of the Council**

**ANNEX I**

**‘ANNEX II**

**Information on the use of auctioning revenues pursuant to Article 5**

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

1		Amount for the year X-1	
2		1 000 Euros	1 000 in domestic currency, if applicable <sup>(1)</sup>
3	A	B	C
4	<b>Total amount of revenues generated</b> from auctioning of allowances		
5	<b>Total amount of revenue generated</b> from the additional allowances pursuant to Article 3ga(3) second subparagraph <sup>(2)</sup>		
6	<b>Total amount of revenues from auctioning of allowances or equivalent financial value disbursed for the purposes</b> specified in Article 10(3) of Directive 2003/87/EC		

7	<b>Total amount of revenues from auctioning of allowances or equivalent financial value committed <sup>(3)</sup> but not disbursed for the purposes</b> specified in Article 10(3) of Directive 2003/87/EC		
8	<b>Total amount of revenues from auctioning of allowances or equivalent financial value not yet committed or disbursed</b>		
9	<b>Financial approach</b> Please explain relevant national approach (fund, <i>ad-hoc</i> projects, equivalent financial value via the general budget, or any combination thereof) and any changes to the approach since last reporting		

Notation: X = year in which the reporting takes place

Notes:

- (1) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed shall be used for the currency conversion.
- (2) Pursuant to Article 3ga(3) of Directive 2003/87/EC, until 31 December 2030, a share of allowances is be attributed to Member States with a high ratio of shipping companies that would have been under their responsibility compared to their respective population in 2020. The revenue generated from the auctioning of that share of allowances shall be reported separately here and included in the amount reported in row 4.
- (3) A 'commitment' means that the Member State has assigned the money to a specific programme or measure, for instance in the form of a budget line in a dedicated fund or in the form of a contract with a beneficiary, but has not yet paid it out.

Table 2: Revenues from auctioning of allowances since 5 June 2023 cumulatively disbursed in the year X-1 for the purposes specified in Article 10(3) towards 100% spending

Reporting on:										Comments
<ul style="list-style-type: none"> <li>- Auction revenues generated in the year X-1 disbursed for the purposes specified in Article 10(3) in EUR 1000 (or domestic currency) in the year X-1 and as percentage of the revenues generated in the year X-1</li> <li>- Total auction revenues generated in the year X-2 disbursed for the purposes specified in Article 10(3) in EUR 1000 (or domestic currency) by the year X-1, also expressed as percentage of the revenues generated in the year X-2<sup>(1)</sup></li> </ul>										
Year	2023	2024	2025	2026	2027	2028	2029	2030	% total	If 100 % is not reached yet, please explain why and when you expect the target of 100 % to be reached
2023 <sup>(2)</sup>										
2024										
2025										
2026										
2027										
2028										
2029										
2030										

Notation: X = year in which the reporting takes place

Notes:

- (1) The second white cell of each year's row shows the sum of revenues of X-2 disbursed in the year X-1 and in the year X-2. E.g., the cell for the year 2023 and the disbursement in 2024 show the sum of the revenues of 2023 disbursed in 2023 and 2024. The purpose of this table is to track the expenditure of revenues pertaining to a certain year to meet the 100 % obligation.
- (2) From 5 June until 31 December 2023.

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

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

Notation: X = year in which the reporting takes place

Notes:

- (1) Choose from the following list of purposes, as set out in Article 10(3) of Directive 2003/87/EC. Member States shall avoid double counting of amounts in this Table. Where an individual programme or project contributes to multiple purposes, please select the purpose to which it contributes most:
- a) to reduce greenhouse gas emissions, including by contributing to the Global Energy Efficiency and Renewable Energy Fund and to the Adaptation Fund as made operational by the Poznan Conference on Climate Change (COP 14 and COP/MOP 4), to adapt to the impacts of climate change and to fund research and development as well as demonstration projects for reducing emissions and for adaptation to climate change, including participation in initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;
  - b) to develop renewable energies and grids for electricity transmission to meet the commitment of the Union to renewable energies and the Union targets on interconnectivity, as well as to develop other technologies that contribute to the transition to a safe and sustainable low-carbon economy, and to help to meet the commitment of the Union to increase energy efficiency, at the levels agreed in relevant legislative acts, including the production of electricity from renewables self-consumers and renewable energy communities;
  - c) measures to avoid deforestation and support the protection and restoration of peatland, forests and other land-based ecosystems or marine-based ecosystems, including measures that contribute to the protection, restoration and better management thereof, in particular as regards marine-protected areas, and increase biodiversity-friendly afforestation and reforestation, including in developing countries that have ratified the Paris Agreement, and measures to transfer technologies and to facilitate adaptation to the adverse effects of climate change in those countries;
  - d) forestry and soil sequestration in the Union;
  - e) the environmentally safe capture and geological storage of CO<sub>2</sub>, in particular from solid fossil fuel power stations and a range of industrial sectors and subsectors, including in third countries, and innovative technological carbon removal methods, such as direct air capture and storage;
  - f) to invest in and accelerate the shift to forms of transport which contribute significantly to the decarbonisation of the sector, including the development of climate-friendly passenger and freight rail transport and bus services and technologies, measures to decarbonise the maritime sector, including the improvement of the energy efficiency of ships, ports, innovative technologies and infrastructure, and sustainable alternative fuels, such as hydrogen and ammonia that are produced from renewables, and zero-emission propulsion technologies, and to finance measures to support the decarbonisation of airports in accordance with a Regulation of the European Parliament and of the Council on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU of the European Parliament and of the Council, and a Regulation of the European Parliament and of the Council on ensuring a level playing field for sustainable air transport;
  - g) to finance research and development in energy efficiency and clean technologies in the sectors covered by Directive 2003/87/EC;
  - h) measures intended to improve energy efficiency, district heating systems and insulation, to support efficient and renewable heating and cooling systems, or to support the deep and staged deep renovation of buildings in accordance with Directive 2010/31/EU of the European Parliament and of the Council, starting with the renovation of the worst-performing buildings;
  - ha) to provide financial support to address social aspects in lower- and middle-income households, including by reducing distortive taxes, and targeted reductions of duties and charges for renewable electricity;
  - hb) to finance national climate dividend schemes with a proven positive environmental impact as documented in the annual report referred to in Article 19(2) of Regulation (EU) 2018/1999 of the European Parliament and of the Council;
  - i) to cover administrative expenses of the management of the EU ETS;
  - j) to finance climate actions in vulnerable third countries, including the adaptation to the impacts of climate change;

- k) to promote skill formation and reallocation of labour in order to contribute to a just transition to a climate-neutral economy, in particular in regions most affected by the transition of jobs, in close coordination with the social partners, and to invest in upskilling and reskilling of workers potentially affected by the transition, including workers in maritime transport;
  - l) to address any residual risk of carbon leakage in the sectors covered by Annex I to Regulation (EU) 2023/956 of the European Parliament and of the Council, supporting the transition and promoting their decarbonisation in accordance with State aid rules.
- (2) Please choose from the following list. Where an individual programme or project contributes to multiple fields, please select the one to which it contributes most:
1. Energy supply, grids and storage (e.g. renewables, self-consumers)
  2. Energy efficiency, heating and cooling in buildings
  3. Industry decarbonisation (low-carbon technologies, CCUS and energy efficiency in industrial sectors excl. energy sector)
  4. Permanent removals (BECCS / DACCS)
  5. Social support and just transition
  6. International purposes and international climate finance
  7. Public transport and mobility (rail, bus, metro, tram, bicycle, walking)
  8. Road transport (cars, trucks)
  9. Aviation (including alternative fuels)
  10. Maritime transport (including energy efficiency, infrastructure, and alternative fuels)
  11. Adaptation
  12. LULUCF, agriculture and land-based removals
  13. Waste management
  14. Administrative expenses
  15. Other
- (3) Please indicate to which year the disbursed amounts pertain, i.e. in which year they were generated by the auctions. This information is necessary to calculate whether 100% of the revenues of a certain year were disbursed.
- (4) Please indicate to which year the committed amounts pertain, i.e. in which year they were generated by the auctions. A ‘commitment’ means the Member State has assigned the money to a specific programme or measure, for instance in the form of a budget line in a dedicated fund or in the form of a contract with a beneficiary, but has not paid it out yet.
- (5) Pursuant to Article 30m(3) of Directive 2003/87/EC, Member States are to endeavour to ensure the visibility of the source of the funding of actions or projects funded from the EU ETS auctioning revenues of which they determine the use in accordance with Article 3d(4), Article 10(3) and Article 30d(6) of that Directive.’ In case the visibility of the funding is not ensured, please explain how it was endeavoured.
- (6) Pursuant to Article 3ga(3) of Directive 2003/87/EC, until 31 December 2030, a share of allowances is attributed to Member States with a high ratio of shipping companies under their responsibility compared to their respective population. The revenue generated from the auctioning of that share of allowances should be used for the purposes referred to in Article 10(3), first subparagraph, point (g), with regard to the maritime sector, and points (f) and (i). The relevant Member States shall use column J to indicate where such revenues have been used.



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

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

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

Table 4: Use of revenues from auctioning of allowances for international purposes in the year X-1

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

Notation: X = year in which the reporting takes place

Notes:

- (1) The amounts disbursed or committed for international purposes shall reflect the projects and programmes mentioned in Table 3 to the extent that they are financed outside the Union. Such amounts include, but are not limited to, items categorised under Article 10(3), point (j), as revenues used to finance climate actions in vulnerable third countries, including the adaptation to the impacts of climate change as well as items for which in Table 3, Column D, Category 6 '*International purposes and international climate finance*' was selected.
- (2) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed shall be used for the currency conversion.
- (3) For instance, the Global Energy Efficiency and Renewable Energy Fund (GEEREF), the Adaptation Fund referred to in Article 10(3), point (a), of Directive 2003/87/EC, the Special Climate Change Fund (SCCF) under the UNFCCC, the Green Climate Fund under the UNFCCC, the Least Developed Countries Fund, the UNFCCC Trust Fund for Supplementary Activities, for multilateral support to REDD+ activities, the Global Environmental Facility, the World Bank, the International Finance Corporation, the African Development Bank, the European Bank for Reconstruction and Development and the Inter-American Development Bank.'

**ANNEX II**

**‘ANNEX XII**

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

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

**Member State**

**Reporting year:**

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

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

Category <sup>(1)</sup>	CO <sub>2</sub> emissions			
	Greenhouse gas inventory emissions [kt] <sup>(3)</sup>	Verified emissions under Directive 2003/87/EC [kt] <sup>(3)(5)</sup>	Ratio in % (Verified emissions/inventory emissions) <sup>(3)</sup>	Comment <sup>(2)</sup>
<b>1.A Fuel combustion activities, total</b>				
<b>1.A Fuel combustion activities, stationary combustion</b>				
<b>1.A.1 Energy industries</b>				
1.A.1.a Public electricity and heat production				
1.A.1.b Petroleum refining				
1.A.1.c Manufacture of solid fuels and other energy industries				
Iron and steel (for GHG inventory combined CRT categories 1.A.2.a+ 2.C.1 + 1.A.1.c and other relevant CRT categories that include emissions from iron and steel (e.g. 1A1a, 1B1) <sup>(4)</sup> )				
<b>1.A.2. Manufacturing industries and construction</b>				
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				

Category <sup>(1)</sup>	CO <sub>2</sub> emissions			
	Greenhouse gas inventory emissions [kt] <sup>(3)</sup>	Verified emissions under Directive 2003/87/EC [kt] <sup>(3)(5)</sup>	Ratio in % (Verified emissions/inventory emissions) <sup>(3)</sup>	Comment <sup>(2)</sup>
1.A.2.g Other				
<b>1.A.3. Transport</b>				
1.A.3.e Other transportation (pipeline transport)				
<b>1.A.4 Other sectors</b>				
1.A.4.a Commercial/Institutional				
1.A.4.c Agriculture/Forestry/Fisheries				
<b>1.B Fugitive emissions from Fuels</b>				
<b>1.C CO<sub>2</sub> Transport and storage</b>				
1.C.1 Transport of CO <sub>2</sub>				
1.C.2 Injection and storage				
1.C.3 Other				
<b>2.A Mineral products</b>				
2.A.1 Cement production				
2.A.2 Lime production				
2.A.3 Glass production				
2.A.4 Other process uses of carbonates				

Category <sup>(1)</sup>	CO <sub>2</sub> emissions			
	Greenhouse gas inventory emissions [kt] <sup>(3)</sup>	Verified emissions under Directive 2003/87/EC [kt] <sup>(3)(5)</sup>	Ratio in % (Verified emissions/inventory emissions) <sup>(3)</sup>	Comment <sup>(2)</sup>
<b>2.B Chemical industry</b>				
2.B.1 Ammonia production				
2.B.3 Adipic acid production (CO <sub>2</sub> )				
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				
<b>2.C Metal production</b>				
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 <sup>(1)</sup>	N2O emissions			
	Greenhouse gas inventory emissions [kt CO <sub>2</sub> eq] <sup>(3)</sup>	Verified emissions under Directive 2003/87/EC [kt CO <sub>2</sub> eq] <sup>(3)(5)</sup>	Ratio in % (Verified emissions/inventory emissions) <sup>(3)</sup>	Comment <sup>(2)</sup>
2.B.2 Nitric acid production				
2.B.3 Adipic acid production				
2.B.4 Caprolactam, glyoxal and glyoxylic acid production				
Category <sup>(1)</sup>	PFC emissions			
	Greenhouse gas inventory emissions [kt CO <sub>2</sub> eq] <sup>(3)</sup>	Verified emissions under Directive 2003/87/EC [kt CO <sub>2</sub> eq] <sup>(3)(5)</sup>	Ratio in % (Verified emissions/inventory emissions) <sup>(3)</sup>	Comment <sup>(2)</sup>
2.C.3 Aluminium production				

Notation: x = reporting year

Notes:

- (1) The allocation of verified emissions to disaggregated inventory categories at four digit level must be reported where such allocation of verified emissions is possible and emissions occur. The following notation keys should be used:  
NO = not occurring; IE = included elsewhere; C = confidential;  
Negligible = small amount of verified emissions may occur in respective CRT category, but amount is < 5 % of the category.
- (2) The column comment should be used to give a brief summary of the checks performed and if a Member State wants to provide additional explanations with regard to the allocation reported.
- (3) Data to be reported up to one decimal point for kt and % values.
- (4) To be filled on the basis of combined CRT categories pertaining to 'Iron and Steel', to be determined individually by each Member State; the stated formula is for illustration purposes only.



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

**ANNEX III**

**‘ANNEX XV**

**Reporting on greenhouse gas emissions covered by Regulation (EU) 2018/842 (ESR) pursuant to Article 19<sup>(1)</sup>**

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

Notation: x = reporting year

Notes:

- (1) Reporting is obligatory in the years 2027 and 2032; reporting is optional in the years 2023, 2024, 2025, 2026, 2028, 2029, 2030 and 2031.
- (2) Reporting on emissions of year X-3 is not applicable in the years 2023 and 2028.
- (3) Reporting on emissions of year X-4 is not applicable in the years 2023, 2024, 2028 and 2029.
- (4) Reporting on emissions of year X-5 is not applicable in the years 2023, 2024, 2025, 2028, 2029 and 2030.

- (5) Reporting on emissions of year X-6 is not applicable in the years 2023, 2024, 2025, 2026, 2028, 2029, 2030 and 2031.
- (6) Total greenhouse gas emissions for the geographical scope of the Union, including indirect CO<sub>2</sub> emissions if reported, and consistent with total greenhouse gas emissions without LULUCF as reported in the respective summary table of the CRT for the same year.
- (7) In accordance with the scope set out in Article 2(1) of Directive 2003/87/EC of activities listed in Annex I to that Directive other than aviation activities, ‘maritime transport’ activities and activities only listed in that Annex for the purposes of Articles 14 and 15 of that Directive. CO<sub>2</sub> emissions from the use of any biomass in stationary installations under Directive 2003/87/EC are accounted for as zero for the purposes of this Annex. The data reported here shall be consistent with verified emissions as accounted for in the EU transaction log referred to in Article 20 of Directive 2003/87/EC by 18:30 on 8 January and 8 March for the preliminary inventory reports submission and the final inventory reports submission respectively.’

**ANNEX IV**

**ANNEX XX**

**Reporting on accounted emissions and removals pursuant to Article 24**

*Table 1a: Greenhouse gas emissions and removals in the LULUCF sector as reported in the national greenhouse gas inventory <sup>(1)(2)(3)</sup>*

Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level				Net emissions and removals separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O (kt CO <sub>2</sub> eq)						Net emissions and removals (kt CO <sub>2</sub> eq) (calculated automatically)					
Greenhouse gas source and sink sub-categories	Greenhouse gas source and sink categories	LULUCF Regulation Accounting subcategory	LULUCF Regulation Accounting category	20	20	20	20	20	T	2	2	2	2	2	T
				21	22	23	24	25	total	01	02	03	04	05	total
4.A.1. Forest land remaining forest land	4.A Forest land	Forest land remaining forest land	Managed forest land												
4.A.2.1 Cropland converted to forest land	4.A Forest land	Cropland converted to forest land	Afforested land												
4.A.2.2 Grassland converted to forest land	4.A Forest land	Grassland converted to forest land	Afforested land												
4.A.2.3 Wetlands converted to forest land	4.A Forest land	Wetland converted to forest land	Afforested land												
4.A.2.4 Settlements converted to forest land	4.A Forest land	Settlements converted to forest land	Afforested land												
4.A.2.5 Other land converted to forest land	4.A Forest land	Other land converted to forest land	Afforested land												
4.B.1. Cropland remaining cropland	4.B. Cropland	Cropland remaining cropland	Managed cropland												
4.B.2.1 Forest land converted to cropland	4.B. Cropland	Forest land converted to cropland	Deforested land												
4.B.2.2 Grassland converted to cropland	4.B. Cropland	Grassland converted to cropland	Managed												

			d cropland																
4.B.2.3 Wetlands converted to cropland	4.B. Cropland	Wetland converted to cropland	Managed cropland																
4.B.2.4 Settlements converted to cropland	4.B. Cropland	Settlements converted to cropland	Managed cropland																
4.B.2.5 Other land converted to cropland	4.B. Cropland	Other land converted to cropland	Managed cropland																
4.C.1. Grassland remaining grassland	4.C. Grassland	Grassland remaining grassland	Managed grassland																
4.C.2.1 Forest land converted to grassland	4.C. Grassland	Forest land converted to grassland	Deforested land																
4.C.2.2 Cropland converted to grassland	4.C. Grassland	Cropland converted to grassland	Managed grassland																
4.C.2.3 Wetlands converted to grassland	4.C. Grassland	Wetland converted to grassland	Managed grassland																
4.C.2.4 Settlements converted to grassland	4.C. Grassland	Settlements converted to grassland	Managed grassland																
4.C.2.5 Other Land converted to grassland	4.C. Grassland	Other land converted to grassland	Managed grassland																
4.D.1. Wetlands remaining wetlands	4.D. Wetlands	Wetland remaining wetland	Managed wetland																
4.D.2.1.1 Forest land converted to peat extraction	4.D. Wetlands	Forest land converted to wetland	Deforested land																
4.D.2.1.2 Cropland converted to peat extraction	4.D. Wetlands	Cropland converted to wetland	Managed cropland																
4.D.2.1.3 Grassland converted to peat extraction	4.D. Wetlands	Grassland converted to wetland	Managed grassland																
4.D.2.1.4 Settlements converted to peat extraction	4.D. Wetlands	Settlement converted to wetland	Managed wetland																

4.D.2.1.5 Other land converted to peat extraction	4.D. Wetlands	Other land converted to wetland	Managed wetland																
4.D.2.2.1 Forest land converted to flooded land	4.D. Wetlands	Forest land converted to wetland	Deforested land																
land 4.D.2.2.2 Cropland converted to flooded land	4.D. Wetlands	Cropland converted to wetland	Managed cropland																
4.D.2.2.3 Grassland converted to flooded land	4.D. Wetlands	Grassland converted to wetland	Managed grassland																
4.D.2.2.4 Settlements converted to flooded land	4.D. Wetlands	Settlement converted to wetland	Managed wetland																
4.D.2.2.5 Other land converted to flooded land	4.D. Wetlands	Other land converted to wetland	Managed wetland																
4.D.2.3.1 Forest land converted to other wetlands	4.D. Wetlands	Forest land converted to wetland	Deforested land																
4.D.2.3.2 Cropland converted to other wetlands	4.D. Wetlands	Cropland converted to wetland	Managed cropland																
4.D.2.3.3 Grassland converted to other wetlands	4.D. Wetlands	Grassland converted to wetland	Managed grassland																
4.D.2.3.4 Settlements converted to other wetlands	4.D. Wetlands	Settlement converted to wetland	Managed wetland																
4.D.2.3.5 Other land converted to other wetlands	4.D. Wetlands	Other land converted to wetland	Managed wetland																
4.E.1. Settlements remaining settlements	4.E. Settlements	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.E.2.1 Forest land converted to settlements	4.E. Settlements	Forest land converted to settlements	Deforested land																
4.E.2.2 Cropland converted to settlements	4.E. Settlements	Cropland converted to settlements	Managed cropland																
4.E.2.3 Grassland converted to settlements	4.E. Settlements	Grassland converted to settlement	Managed grassland																
4.E.2.4 Wetlands converted to settlements	4.E. Settlements	Wetland converted to settlement	Managed wetland																

4.E.2.5 Other land converted to settlements	4.E. Settlements	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.F.2. Other land remaining other land	4.F. Other land	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.F.2.1 Forest land converted to other land	4.F. Other land	Forest land converted to other land	Deforested land																
4.F.2.2 Cropland converted to other land	4.F. Other land	Cropland converted to other land	Managed cropland																
4.F.2.3 Grassland converted to other land	4.F. Other land	Grassland converted to other land	Managed grassland																
4.F.2.4 Wetlands converted to other land	4.F. Other land	Wetland converted to other land	Managed wetland																
4.F.2.5 Settlements converted to other land	4.F. Other land	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.G Harvested wood products; thereof: Harvested wood products from managed forest land <sup>(2)</sup>	4.G. Harvested wood products	Harvested wood products from managed forest land	Managed forest land																
4.G Harvested wood products; thereof: the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841	4.G. Harvested wood products	Harvested wood products in line with Article 9(1)(a) of Regulation (EU) 2018/841 from managed forest land	Managed forest land																
4.G Harvested wood products; thereof: Harvested wood products from afforested land <sup>(2)</sup>	4.G. Harvested wood products	Harvested wood products from afforested land	Afforested land																
4.G Harvested wood products; thereof: Harvested wood products from deforested land	4.G. Harvested wood products	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.G Harvested wood products; thereof: Harvested wood products from other land	4.G. Harvested wood products	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.H. Other ( <i>please specify</i> )	4.H. Other	<i>not accounted for under Regulation (EU) 2018/841</i>																	

Table 1a Part 2: summary for comparison with CRT (automatically calculated)														
Greenhouse gas source and sink categories	Net emissions and removals separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O (kt CO <sub>2</sub> eq)						Net emissions and removals (kt CO <sub>2</sub> eq) (calculated automatically)							
	2021	2022	2023	2024	2025	T <sub>total</sub>	2021	2022	2023	2024	2025	T <sub>total</sub>		
4.A Forest land														
4.B. Cropland														
4.C. Grassland														
4.D. Wetlands														
4.E. Settlements														
4.F. Other land														
4.G. Harvested wood products														
4.H. Other														
Table 1a Part 3: summary in accounting categories (automatically calculated)														
							Net emissions and removals separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O (kt CO <sub>2</sub> eq)			Net emissions and removals (kt CO <sub>2</sub> eq) (calculated)				



LULUCF Regulation Accounting category							automatically)					
	2021	2022	2023	2024	2025	Total	2021	2022	2023	2024	2025	Total
Sum afforested land												
Sum deforested land												
Sum managed cropland												
Sum managed grassland												
Sum managed forest land												
Sum managed wetland												
Sum unaccounted												

Notes:

- (1) Member States are encouraged to provide this information, including the information in accounting table 1b on an annual basis. Emissions to be denoted as positive values (+), removals (-).
- (2) Harvested Wood Products including the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841.
- (3) Member States may choose to refer to the greenhouse gas inventory data for parts of information required in this table, provided that the relevant CRT tables for the inventory reporting have been completed applying the drop-down menu selection where available. This option is currently provided for in CRT tables 4.A-4.F, 4(II) and 4(III).

Table 1b: Accounting table

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

<b>TOTAL</b>							
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Notes:

- (1) The Accounting Parameter for the categories managed cropland, managed grassland and/or managed wetland (if elected): average of the base period 2005-2009 in accordance with Article 7(1) to 7(3) of Regulation (EU) 2018/841.
- (2) Cumulative net emissions and removals for all years of the compliance period reported in the current submission.
- (3) The accounting quantity is the sum of total emissions and total removals on its territory in the land accounting categories referred to in Article 2 combined, as accounted in accordance with Regulation 2018/841.
- (4) A Member State that has indicated their intent to apply the natural disturbance provisions may choose to exclude emissions from natural disturbances either at any time up to the end of the compliance period, c.f. Article 10 of Regulation (EU) 2018/841.
- (5) Any subsequent removals on lands from which emissions from natural disturbances have been excluded is subtracted from the accounting quantity of the respective activity.
- (6) Forest reference level as set out in the delegated act adopted pursuant to Article 8(8) and 8(9) of Regulation (EU) 2018/841, in kt CO<sub>2</sub> eq per year.
- (7) Technical corrections in accordance with Article 8(11) of Regulation 2018/841 and reported in kt CO<sub>2</sub> eq per year. Member States are to report the technical corrections in 2027, but are encouraged to report this information, when data is available.
- (8) In accordance with Article 8(2) no more than the equivalent of 3,5 % of the emissions of the Member State in its base year or period as specified in Annex III of Regulation 2018/841. Exceptions apply for Dead wood and Harvested Wood Products excluding the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841.
- (9) These emissions are not included in the emissions of the pertinent accounted category (i.e. afforested land and managed forest land). Estimates for HWP are provided separately in accordance with Regulation 2018/841 Annex IV A.(d): the reference level shall include the carbon pool of harvested wood products, thereby providing a comparison between assuming instantaneous oxidation and applying the first-order decay function and half-life values.
- (10) Emissions to be denoted as positive values (+), removals as negative values (-).

Table 2: Information on emissions and removals from natural disturbances<sup>(1)</sup>

Identification code of geographic location <sup>(2)</sup>	IDENTIFICATION OF NATURAL DISTURBANCES EVENT	AREA SUBJECT TO NATURAL DISTURBANCES IN THE YEAR WHEN IT WAS FIRST REPORTED	EMISSIONS FROM AREAS SUBJECT TO NATURAL DISTURBANCES	Background level <sup>(7)</sup>	Margin <sup>(7)</sup>	Trigger test <sup>(8)</sup>	ACCOUNTING QUANTITIES
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			Area subject to natural disturbances in the year when it was first reported	Area subject to natural disturbances in the inventory year	Total emissions (4)			Salvage Logging (5)	Emissions from natural disturbances (6)				Emissions in inventory year that can be excluded in the inventory year (9)	Subsequent removals in inventory year (10)			
	Year of natural disturbances (3)	Disturbance type			(kha)	(kt CO <sub>2</sub> eq)	(kt CO <sub>2</sub> eq)						(kt CO <sub>2</sub> eq)	(Yes/No)	(kt CO <sub>2</sub> eq)	Emissions	Removals
																CO <sub>2</sub>	CH <sub>4</sub>
<b>Total for 2021 natural disturbances</b> (11), (12)	Year: 2021	Total for 2021 natural disturbances (11), (12)															
<b>Total for 2022 natural disturbances</b> (11), (12)	Year: 2022	Total for 2022 natural disturbances (11), (12)															
<b>Total for 2023 natural disturbances</b> (11), (12)	Year: 2023	Total for 2023 natural disturbances (11), (12)															
<b>Total for 2024 natural disturbances</b> (11), (12)	Year: 2024	Total for 2024 natural disturbances (11), (12)															
<b>Total for 2025 natural disturbances</b> (11), (12)	Year: 2025	Total for 2025 natural disturbances (11), (12)															

**Documentation box**

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

## Notes:

- (1) Reporting in this Table is required by Member States, who apply the provision to exclude emissions from natural disturbances in accordance with Article 10 of Regulation (EU) 2018/841. Member States are encouraged to provide this information on an annual basis, as relevant.
- (2) Geographic location refers to the boundaries of the areas that encompass the lands subject to natural disturbances on Afforested Land and Managed Forest Land, separately. Information shall, as appropriate, be provided in the documentation box. Consideration of the need for geographically explicit data shall be made, in accordance with Part 3 of Annex V of Regulation (EU) 2018/1999.
- (3) Year when the natural disturbance took place.
- (4) The Member State shall report here emissions from natural disturbances. The values reported here should, as a minimum, be consistent with international reporting requirements, e.g. under the Paris Agreement. Regardless of the method used to estimate carbon stock changes, the Member State shall, as appropriate, provide information in the NIR on how CO<sub>2</sub> emissions from natural disturbances were singled out.
- (5) Emissions from salvage logging in the inventory year (information on how emissions from salvage logging have been estimated should be provided in the NIR).
- (6) Emissions reported here shall not include salvage logging emissions.
- (7) Information on the calculation of the background level and the margin should be provided in the NIR, including any recalculations made to the background level and the margin to maintain methodological consistency with the reported emissions.
- (8) If emissions from natural disturbances exceed the background level plus the margin, if a margin is needed, this cell should report "yes".
- (9) Emissions that can be excluded from the accounting in the inventory year equal "emissions from natural disturbances" minus the "background level".
- (10) Member States shall document in the document box below, and in the NIR, how the subsequent removals to be excluded from accounting are calculated. Member States shall also document that the methodology used is consistent with that used for the background level and margin, if applied. Member States shall indicate in the documentation box where this information can be found in the NIR.
- (11) Disturbances shall be listed by year and type of disturbance (in this order, total estimate of the effect of the disturbances per year). Multiple natural disturbances events of the same type, such as fires due to a severe drought period, can be grouped provided that all relevant information is provided in the NIR or annexes to the NIR. Also in the case that an area is subject to multiple types of disturbances, additional information on how double-counting of emissions and removals is avoided should be provided in the NIR. Also in the case that the area is subject to disturbances in multiple years, additional information on how double counting of emissions and removals from these areas is avoided should be provided in the NIR.
- (12) Member States shall report emissions from natural disturbances that occurred in the inventory year. Member States may also report delayed emissions from natural disturbances that have occurred in previous years, if consistent with the methodology used in the calculation of the background level.'

## ANNEX V

### ‘ANNEX XXII

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

Secretarial tasks referred to in Article 30(2):

- (1) preparing the work plan for the comprehensive review (or “review”);
- (2) compiling and providing the information necessary for the work of the technical experts review team;
- (3) coordinating the review activities as set out in this Regulation, including the communication between the technical experts review team and the designated contact person or persons of the Member State under review, as well as making other practical arrangements;
- (4) monitoring the progress of the review and informing Member States about cases where Member States’ greenhouse gas inventories present significant issues within the meaning of Article 31, in consultation with the Commission;
- (5) compiling, quality controlling and editing the draft and final review reports and communicating them to the Member State concerned and to the European Commission.

Checks referred to in Article 30:

- (6) detailed examination of the inventory estimates including methodologies used by the Member State in the preparation of inventories;
- (7) detailed analysis of the Member State's implementation of recommendations related to improving inventory estimates as listed in its most recent UNFCCC annual review report made available to that Member State before the submission under review where recommendations have not been implemented;
- (8) detailed analysis of the justification provided by the Member State for not implementing them;
- (9) detailed assessment of the time series consistency of the greenhouse gas emissions estimates;
- (10) detailed assessment whether the recalculations made by a Member State in the given inventory submission as compared to the previous one are transparently reported and made in accordance with the greenhouse gas inventory guidelines;
- (11) follow-up on the results of the initial checks and on any additional information submitted by the Member State under review in response to questions from the technical experts review team and other relevant checks;
- (12) other relevant checks complementing the initial checks.

Details of technical corrections pursuant to Article 31:

- (13) only technical corrections of emission and removal estimates shall be included in the review report referred to in Article 32 of this Regulation, accompanied by evidence based justification. During the review in 2027, technical corrections concerning emissions covered by Regulation 2018/842 shall cover the emissions in the years 2021-2025 ;
- (14) during the review in 2032, technical corrections concerning emissions covered by Regulation 2018/842 shall cover the emissions in the years 2026-2030.
- (15) in case a technical correction of an emission exceed the threshold of significance for at least one year of the inventory under review but not for all the years of the time series, the technical correction shall be calculated for all the other years under review in order to ensure time series' consistency.

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

Activity	Task description	Timing
Preparation of review material for the 2025, 2027 and 2032 comprehensive inventory reviews	Material for the 2025, 2027 and 2032 comprehensive inventory reviews shall be prepared based on 15 April submissions of the Member States.	15 April — 25 April
Desk based review and communication of questions to Memeber States	The technical expert review team (TERT) shall perform checks and compile questions to Member States based on 15 April submissions of the Member States. Questions shall be sent to Member States.	25 April— 13 May
Response to desk-review questions	Member States shall respond to the TERT's questions from the desk based review.	13 May — 27 May
Centralised review and communication of additional questions to Member States	The TERT shall meet to discuss responses from Member States, identify cross-cutting issues, ensure consistency of findings across Member States, agree upon recommendations, prepare potential technical corrections, etc. Additional questions shall be identified and sent to the Member States.	One week in the time period 25 May — 15 June
Response to additional questions and potential technical corrections	Member States shall provide answers to additional questions and potential cases of technical corrections during the centralised review.	During the centralised review

Activity	Task description	Timing
Communication of draft technical corrections	Draft technical corrections shall be sent to Member States.	One day after the end of the centralised review
Response to draft technical corrections	Member States shall respond to draft technical corrections or provide revised estimates.	15 days after the end of the centralised review
Compilation of draft review reports	The TERT shall compile draft review reports, including any unresolved issues and draft recommendations and, where applicable, details and justification for draft technical corrections.	21 days after the end of the centralized review
Potential in-country visit	In exceptional cases, where significant quality issues continue to exist in the inventories reported by Member States or the TERT is unable to resolve questions, an ad-hoc country visit may be undertaken.	29 June — 9 August
Communication of draft review reports to Member States	Draft review reports shall be sent to Member States	21 days after the end of the centralised review
Comments to draft review reports	Member States shall provide comments on the draft review reports, mentioning any comments they wish to include in the final review report.	40 days after receipt of the draft review report
Finalisation of review reports	Informal communication with Member States to follow up any outstanding issues if needed. The TERT shall finalise the review reports. The review reports shall be quality checks and edited.	75 days after the end of the centralised review
Submission of Final Review Reports	The final review reports shall be sent to the Commission and to the Member States.	83 days after the end of the centralised review



**ANNEX VI**

**‘ANNEX XXV**

**Reporting on national projections pursuant to Article 38**

*Table 1a: Greenhouse gas projections by gases and categories <sup>(1)</sup>*

Category <sup>(2)</sup>	Separately for: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, SF <sub>6</sub> , NF <sub>3</sub> , (kt) and HFCs, PFCs,  unspecified mix of HFCs and PFCs-(kt CO <sub>2</sub> -eq) <sup>(3)</sup>						Total GHG emissions (kt CO <sub>2</sub> -eq)						ETS emissions (kt CO <sub>2</sub> -eq) <sup>(4)</sup>						ESR emissions (kt CO <sub>2</sub> -eq) <sup>(5)</sup>						
	Year						Year						Year						Year						
	projection base year <sup>(6)</sup>	t-5 <sup>(7)</sup>	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	
<b>Total excluding LULUCF</b>																									
<b>Total including LULUCF</b>																									
<b>1. Energy</b>																									
A. Fuel combustion																									
1. Energy industries																									
a. Public electricity and heat production																									









- (4) Emissions in the scope of Directive 2003/87/EC.
- (5) Emissions in the scope of Regulation (EU) 2018/842.
- (6) It shall be reported to which inventory submission (year, version) the base year was calibrated.
- (7) Values for t-5 shall only be provided when t-5 is after the projection base year.
- (8) ODS – ozone depleting substances.
- (9) For the purposes of reporting, the signs for removal shall always be negative (-) and the signs for emissions shall be positive (+). If the information requested in Table 1b is provided in full, this section does not need to be reported.
- (10) Reporting on atmospheric deposition and nitrogen leaching and run-off as of 2026 in line with Article 2(2) of Regulation (EU) 2018/841 shall be done per land category in line with CRT table 4(I)
- (11) Projected indirect CO<sub>2</sub> emissions reported in this Table are part of the projected total greenhouse gas emissions (excluding and including LULUCF) and shall be reported as such if available and projected separately from the other reported emissions.

Table 1b: Projections of reported greenhouse gas emissions and removals in the LULUCF sector as reported in the national greenhouse gas inventory (to be reported on if Table 5a is not completed in full) <sup>(1)(2)</sup>

Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level				separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O (kt CO <sub>2</sub> -eq)						Total GHG emissions (kt CO <sub>2</sub> -eq)					
Greenhouse gas source and sink categories	Category as used in Table 1a	LULUCF Regulation Accounting subcategory (as Table 5a)	LULUCF Regulation Accounting category	projection base year <sup>(3)</sup>	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15
4.A.1. Forest land remaining forest land	4.A Forest land	Forest land remaining forest land	Managed forest land												
4.A.2.1 Cropland converted to forest land	4.A Forest land	Cropland converted to forest land	Afforested land												
4.A.2.2 Grassland converted to forest land	4.A Forest land	Grassland converted to forest land	Afforested land												
4.A.2.3 Wetlands converted to forest land	4.A Forest land	Wetland converted to forest land	Afforested land												
4.A.2.4 Settlements converted to forest land	4.A Forest land	Settlements converted to forest land	Afforested land												
4.A.2.5 Other land converted to forest land	4.A Forest land	Other land converted to forest land	Afforested land												
4.B.1. Cropland remaining cropland	4.B. Cropland	Cropland remaining cropland	Managed cropland												
4.B.2.1 Forest land converted to cropland	4.B. Cropland	Forest land converted to cropland	Deforested land												
4.B.2.2 Grassland converted to cropland	4.B. Cropland	Grassland converted to cropland	Managed cropland												
4.B.2.3 Wetlands converted to cropland	4.B. Cropland	Wetland converted to cropland	Managed cropland												
4.B.2.4 Settlements converted to cropland	4.B. Cropland	Settlements converted to cropland	Managed cropland												

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



converted to flooded land			wetland																
4.D.2.2.5 Other land converted to flooded land	4.D. Wetlands	Other land converted to wetland	Managed wetland																
4.D.2.3.1 Forest land converted to other wetlands	4.D. Wetlands	Forest land converted to wetland	Deforested land																
4.D.2.3.2 Cropland converted to other wetlands	4.D. Wetlands	Cropland converted to wetland	Managed cropland																
4.D.2.3.3 Grassland converted to other wetlands	4.D. Wetlands	Grassland converted to wetland	Managed grassland																
4.D.2.3.4 Settlements converted to other wetlands	4.D. Wetlands	Settlement converted to wetland	Managed wetland																
4.D.2.3.5 Other land converted to other wetlands	4.D. Wetlands	Other land converted to wetland	Managed wetland																
4.E.1. Settlements remaining settlements	4.E. Settlements	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.E.2.1 Forest land converted to settlements	4.E. Settlements	Forest land converted to settlements	Deforested land																
4.E.2.2 Cropland converted to settlements	4.E. Settlements	Cropland converted to settlements	Managed cropland																
4.E.2.3 Grassland converted to settlements	4.E. Settlements	Grassland converted to settlement	Managed grassland																
4.E.2.4 Wetlands converted to settlements	4.E. Settlements	Wetland converted to settlement	Managed wetland																
4.E.2.5 Other land converted to settlements	4.E. Settlements	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.F.1. Other land remaining other land	4.F. Other land	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.F.2.1 Forest land converted to other land	4.F. Other land	Forest land converted to other land	Deforested land																
4.F.2.2 Cropland converted to other land	4.F. Other land	Cropland converted to other land	Managed cropland																
4.F.2.3 Grassland converted to other land	4.F. Other land	Grassland converted to other land	Managed grassland																

4.F.2.4 Wetlands converted to other land	4.F. Other land	Wetland converted to other land	Managed wetland																
4.F.2.5 Settlements converted to other land	4.F. Other land	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.G Harvested wood products; thereof: Harvested wood products from managed forest land	4.G. Harvested wood products	Harvested wood products from managed forest land	Harvested wood products																
4.G Harvested wood products; thereof: Harvested wood products from afforested land	4.G. Harvested wood products	Harvested wood products from afforested land	Harvested wood products																
4.G Harvested wood products; thereof: Harvested wood products from deforested land	4.G. Harvested wood products	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.G Harvested wood products; thereof: Harvested wood products from other land	4.G. Harvested wood products	<i>not accounted for under Regulation (EU) 2018/841</i>																	
4.H. Other ( <i>please specify</i> )	4.H. Other	<i>not accounted for under Regulation (EU) 2018/841</i>																	

Table 1b Part 2: summary for Table 1a (automatically calculated)													
Greenhouse gas source and sink categories (as Table 1a)		separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O (kt CO <sub>2</sub> -eq)					Total GHG emissions (kt CO <sub>2</sub> -eq)						
		projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15
4.A. Forest land													
4.B. Cropland													
4.C. Grassland													
4.D. Wetlands													
4.E. Settlements													
4.F. Other land													
4.G. Harvested wood products													
4.H. Other													

Table 1b Part 3: summary for Table 5a (automatically calculated)													
LULUCF Regulation Accounting category		separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O (kt CO <sub>2</sub> -eq)					Total GHG emissions (kt CO <sub>2</sub> -eq)						
		projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15
Sum afforested land													
Sum deforested land													
Sum managed cropland													
Sum managed													

	grassland													
	Sum managed forest land													
	Sum managed wetland													
	Sum harvested wood products													
	Sum unaccounted													

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

Notes:

- (1) A reporting up to t-10 on yearly basis is optional.
- (2) Emissions shall be expressed as positive values; removals shall be expressed as negative values.
- (3) Values for t-5 shall only be provided when t-5 is after the projection base year.

Table 2: Indicators to monitor and evaluate projected progress of policies and measures, if used

Indicator numerator/denominator <sup>(1)</sup>	Unit	Guidance/definition	Guidance/ source	Indicator used (Yes / No)	With existing measures					With additional measures				
					Base year	t	t+5	t+10	t+15	Base year	t	t+5	t+10	t+15
Carbon Intensity of the overall economy	tCO <sub>2</sub> eq/GDP	EUR (2016); Carbon intensity to be calculated with GDP as defined by Eurostat												
GHG intensity of domestic power and heat generation	tCO <sub>2</sub> /MWh	MWh of gross electricity and heat generation as defined by Eurostat												
GHG intensity of final energy consumption by sector														
Industry	tCO <sub>2</sub> eq/toe													
Residential	tCO <sub>2</sub> eq/toe													
Tertiary	tCO <sub>2</sub> eq/toe													
Transport	tCO <sub>2</sub> eq/toe													
Passenger transport (when available)	tCO <sub>2</sub> eq/toe													
Freight transport (when available)	tCO <sub>2</sub> eq/toe													
<i>Add a line for each other indicator</i>														

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

Notes:

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

Table 3: Reporting on parameters / variables for projections, if used <sup>(1)(2)</sup>

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







import prices										<i>or</i> EUR/toe											recommendation has been followed; for calorific values use values published by Eurostat
	Crude Oil									<i>either</i> EUR/GJ											EUR (2016); Indicate if Commission recommendation has been followed
										<i>or</i> EUR/toe											
	Natural gas									<i>either</i> EUR/GJ											EUR (2016); Indicate if Commission recommendation has been followed; for calorific values use values published by Eurostat
										<i>or</i> EUR/toe											
EU ETS carbon price									EUR/EUA											EUR (2016); Indicate if Commission recommendation has been followed	
Exchange rates EURO (for non- EURO countries), if applicable									EUR/ currency											EUR (2016)	
Exchange rates US DOLLAR, if applicable									USD/ currency											USD (2016)	
Number of heating degree days (HDD)									Count												
Number of cooling degree									Count												

























Table 4: Model Factsheet

Model name (abbreviation)	
Full model name	
Model version and status	
Latest date of revision	
URL to model description	
Model type	
Summary	
Intended field of application	
Description of main input data categories and data sources	
Validation and evaluation	
Output quantities	
GHG covered	
Sectoral coverage	
Geographical coverage	
Temporal coverage (e.g. time steps, time span)	
Other models which interact with this model, and type of interaction (e.g. data input to this model, use of data output from this model)	
Input from other models	
References to the assessment and the technical reports that underpin the projections and the models used	

Model structure (if diagram please add to the template)	
Comments or other relevant information	

Notes:

Member States may reproduce this Table to report details of individual models or sub-models which have been used to create GHG projections.

Table 5a: Projections of reported emissions and removals from the LULUCF sector by gases and accounting categories as defined in Regulation (EU) 2018/841 (to be reported only if Table 1b is not completed in full)

Category	CO <sub>2</sub> (kt)					CH <sub>4</sub> (kt)					N <sub>2</sub> O(k)					Total GHG emissions (kt CO <sub>2</sub> -eq)									
	projection base year	t-5 (2)	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	
<b>Managed forest land</b>																									
Forest land remaining forest land																									
<b>Afforested land</b>																									
Cropland converted to forest land																									
Grassland converted to forest land																									
Wetland converted to forest land																									
Settlements converted to forest land																									
Other land converted to forest land																									
<b>Deforested land</b>																									
Forest land converted to cropland																									
Forest land converted to grassland																									







Table 5b: Projections of emissions and removals from the LULUCF sector in accordance with Regulation (EU) 2018/841 and the effort sharing sector in accordance with Regulation (EU) 2018/842 <sup>(1)(2)</sup>

Category	2021-2025	2026-2029	2030
	Total cumulative emissions/removals (kt CO <sub>2</sub> -eq)	Total cumulative emissions/removals (kt CO <sub>2</sub> -eq)	Total cumulative emissions/removals (kt CO <sub>2</sub> -eq)
Effort Sharing Sectors <sup>(3)</sup>			
LULUCF: Afforested land			
LULUCF: Deforested land			
LULUCF: Managed cropland			
LULUCF: Managed grassland			
LULUCF: Managed forest land, including harvested wood products			
LULUCF Managed forest land, including harvested wood products assuming instantaneous oxidation			
LULUCF: Managed wetland <sup>(4)</sup>			
<b>Total</b>			

Notes:

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

- (3) Emissions within the scope of Regulation (EU) 2018/842.
- (4) Member States not intending to select this category for accounting in the 2021-2025 period shall use the notation key “not selected” for that period.

*Table 6: Results of the sensitivity analysis (to be submitted for each sensitivity scenario calculated)*

Category	GHG emissions/removals (kt CO <sub>2</sub> -eq)					
	projection base year	t-5	t	t+5	t+10	t+15
<b>Total excluding LULUCF</b>						
<b>Total ETS stationary</b>						
<b>Total Effort Sharing</b>						
<b>LULUCF (reported)</b>						
<b>Add rows for other relevant sectors/categories if available</b>						

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

Table 7: Key parameters that were varied in the sensitivity analysis

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

Parameter values in sensitivity scenario	Year		Values					Default unit	Comment for Guidance	
	Parameter varied <sup>(1)</sup>	Base=Reference year	Base=Reference year	t- 5	t	t + 5	t + 10			t + 15
<b>General parameters and variables</b>										
Population									Count	
Gross domestic product (GDP)	Real growth rate								%	
	Constant prices								EUR million	EUR (2016) <sup>(2)</sup>
Gross value added (GVA) - total									EUR million	EUR (2016)
Gross value added (GVA) - agriculture									EUR million	EUR (2016)
Gross value added (GVA) - construction									EUR million	EUR (2016)
Gross value added (GVA) - services									EUR million	EUR (2016)
Gross value added (GVA) – energy sector									EUR million	EUR (2016)
Gross value added (GVA) – industry									EUR million	EUR (2016)

International (wholesale) fuel import prices	Coal									EUR/GJ	EUR (2016)
										EUR/toe	EUR (2016)
	Crude Oil									EUR/GJ	EUR (2016)
										EUR/toe	EUR (2016)
	Natural gas									EUR/GJ	EUR (2016)
										EUR/toe	EUR (2016)
EU ETS carbon price										EUR/ EUA	EUR (2016)
Number of heating degree days (HDD)										Count	
Number of cooling degree days (CDD)										Count	
Number of passenger-kilometres (all modes)										million pkm	
Freight transport tonnes-kilometres (all modes)										million tkm	
<i>(Add rows for further parameters that were varied)</i>											

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

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

- (1) Indicate with Yes / No.
- (2) Any update of this base year for expressing monetary values shall be part of the recommendations by the Commission on harmonised values for key supra-nationally determined parameters under Article 38(3) of this Regulation.’