

LULUCF – accounted and reported quantities under the Kyoto protocol - explanatory note for country fact sheets

Methodology: data reported for the period 2013-2017, for mandatory and elected LULUCF activities¹, were collected from the Member States by the European Environment Agency and underwent a simulated accounting process developed by the Joint Research Centre (JRC), together with DG CLIMA. The country-sheets present results for each EU Member State, as well as the aggregate total for the EU, for *reported* emissions and removals, and for the *accounted* debits and credits simulated by applying accounting rules of the second commitment period of the Kyoto Protocol.

Data collected: Almost all Member States reported emissions and removals for *mandatory* activities, namely Afforestation/Reforestation, Deforestation and Forest Management; one Member State did not provide data for any activity and another provided no data for Afforestation/Reforestation. Regarding the *elected* activity of Cropland Management, seven Member States provided information; for the *elected* activity of Grazing Land Management, six Member States; and for the *elected* activity of Revegetation, one Member State. Although one Member State has elected the activity Wetland Drainage and Rewetting, no data was provided.

Differences between reported and accounted quantities: In line with the purpose of accounting, the quantities and trends between *reported* emissions and removals and *accounted* debits and credits may differ significantly. Reported data represent the gross annual flux of greenhouse gas from the sector, by activity, according to Kyoto Protocol methods for calculation. Accounting converts these annual data into statements of the impacts of policies on climate action, for example an increase in the sink of the forest management activity.

Note that simulated debits and credits from accounting are preliminary, despite being based upon five (of eight) reporting years. Definitive accounts can only be computed after the end of the commitment period (2020), using inventories which will be available in March 2022. Reported emissions and removals for each activity and year may still change, in particular for Cropland Management, Grazing Land Management and Revegetation, due to upgrading of estimation methods. Moreover, accounting for Forest Management may be susceptible to technical corrections and detailed adjustments applied in function of eight-year period averages (for example, new forest inventory campaign data, or catastrophic disturbances due to fire and pests). By contrast, patterns for the activities Afforestation/Reforestation and Deforestation should remain rather similar, due to the characteristics of the accounting rules applied.

¹ Land Use, Land Use Change and Forestry (LULUCF). *Mandatory* activities are *Afforestation/Reforestation*, *Deforestation* and *Forest Management*; *elected* (i.e. voluntary) activities are *Cropland Management*, *Grazing Land Management*, *Revegetation*, and *Wetland Drainage and Rewetting*.