

Greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry (LULUCF): accounting rules and information on actions

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The Committee on Environment, Public Health and Food Safety adopted the report by Kriton ARSENIS (S&D, EL) on the proposal for a decision of the European Parliament and of the Council on accounting rules and action plans on greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry (LULUCF).

The parliamentary committee recommends that the position of the European Parliament adopted at first reading under the ordinary legislative procedure should be to amend the Commission's proposal as follows:

Purpose and scope: the report specifies that the Decision lays down the obligations of Member States in implementing those accounting rules and action plans. It does not lay down **any accounting or reporting obligations for private parties**.

Definitions: clarifications proposed by Members relate to the following: carbon stock, reforestation, afforestation, deforestation, harvested wood product, natural disturbances, background level, margin, half-life value and instantaneous oxidation method.

Accounting obligations: Members propose that **wetland drainage and wetland rewetting**, within one year following the publication of relevant guidance published by the IPCC should be considered as activities for which accounting obligations should be introduced.

General accounting rules: an amendment stipulates that Member States shall make any necessary recalculations in order to include in their existing and newly established accounts, the **carbon pools and greenhouse gases** referred to in the Decision.

Forestry management: Member States shall account for emissions and removals resulting from forest management activities. Reference levels for forest management shall be identical to those established by acts approved by the United Nations Framework Convention on Climate Change (UNFCCC) or Kyoto bodies.

Harvested wood products (HWP): HWP as such shall not be considered as emissions of **greenhouse gas**. Furthermore, Member States shall distinguish between products originating from deforestation and forest management. Imported harvest wood products irrespective of their origin, shall not be accounted for by the importing Member State.

Members propose that: (i) Member States electing to use country-specific half-life values for exported harvest wood products shall **notify the Commission** for review and approval; (ii) Member States **shall not use country-specific half-life values for HWP placed on the market in the Union that deviate from those used by the importing Member State** in their accounts.

In addition, the report proposes to invite Member States: (i) to account for emissions resulting from harvest wood products resulting from deforestation on the basis of **instantaneous oxidation**, and (ii) to provide information about the country of harvest of the HWP and **whether it was harvested in a sustainable manner**.

Natural disturbances: in Members' opinion, the Decision should provide Member States, within certain limits, to use a limited possibility to exclude emissions resulting from disturbances in afforestation, reforestation and forest management that are beyond their control from their LULUCF accounts through **the use of background levels and margins** in accordance with Decision 2/CMP.7.

Member States shall, assisted by the Commission where appropriate, make any technical corrections or recalculations to their forest management reference level to include the background level of emissions associated with annual natural disturbances.

In addition, Member States should provide **transparent information** showing, among other things, how annual emissions resulting from natural disturbances and the subsequent removals in those areas are estimated. They should not exclude from accounting emissions from natural disturbances on those lands that are subject to land-use change following the disturbance.

LULUCF Action Plans: Members propose that the **content of LULUCF Action Plans is laid down** so as to include: (i) historic trends to the extent that those can reasonably be reconstructed; (ii) projections for emissions and removals consistent with the trends in population, infrastructure development, energy use, agriculture intensity and forestry, for the respective accounting period; and (iii) a list of the most appropriate measures to meet national circumstances, to be adopted in order to pursue the mitigation potential.

The Commission shall provide assistance and adopt structural guidelines for the LULUCF Action Plans. An *ad hoc* **working group** of national experts should be constituted in order to evaluate the implementation of the national action plans together with the Commission. The Commission may issue practicable recommendations, as appropriate, with a view to enhancing Member States' efforts. Lastly, the Decision should provide for early and effective opportunities for the **public to participate** during the preparation, modification and review of these LULUCF Action Plans.