

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

2012/0042(COD) - 12/03/2013 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 635 votes to 42 with 3 abstentions, a legislative resolution 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).

Parliament adopted its position in first reading following the ordinary legislative procedure. The amendments adopted in plenary are the result of a compromise agreement negotiated between Parliament and Council. The main amendments are as follows:

Purpose and scope: the amended text states that the Decision sets out accounting rules applicable to emissions and removals of greenhouse gases resulting from land use, land-use change and forestry ('LULUCF') activities, **as a first step towards the inclusion of those activities** in the Union's emission reduction commitment, when appropriate. It does not lay down any accounting or reporting obligations for private parties.

Definitions: Members insert a definition for '**background level**' which means the average emissions caused by natural disturbances in a given time period, excluding statistical outliers, calculated in accordance with the provisions in the Decision.

Obligation to prepare and maintain LULUCF accounts: Member States must prepare and maintain their accounts ensuring the accuracy, completeness, consistency, comparability and transparency of relevant information used in estimating emissions and removals from the LULUCF sector **in line with guidance provided in relevant Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories**, including on methodologies for accounting for non-CO₂ greenhouse gas emissions adopted under the United Nations Framework Convention on Climate Change (UNFCCC).

Accounting period beginning on 1 January 2021: annual accounts should accurately reflect all emissions and removals resulting from the activities on their territory falling within the following categories: (a) **cropland management**; (b) **grazing land management**.

Accounting period from 1 January 2013 to 31 December 2020: Member States must:

- **from 2016 to 2018**, report to the Commission by 15 March each year on the systems in place and being developed to estimate emissions and removals from cropland management and grazing land management;
- **prior to 1 January 2022**, submit to the Commission by 15 March each year initial, preliminary and non-binding annual estimates of emissions and removals from cropland management and grazing land management using, where appropriate, IPCC methodologies;

- **no later than 15 March 2022**, submit their final annual estimates for accounting of cropland management and grazing land management.

Member States wishing to benefit from a derogation shall submit a reasoned request to the Commission by 15 January 2021.

Afforestation, reforestation and deforestation: in accounts relating to afforestation and reforestation, Member States shall reflect emissions and removals resulting only from such **activities taking place on those lands that were not forest on 31 December 1989**. Member States may reflect emissions from afforestation and reforestation in a single account.

Forest management: Member States shall account for emissions and removals resulting from forest management activities. The reference levels shall be identical to those established by acts approved by the bodies of the UNFCCC or of the Kyoto Protocol.

Harvested wood products: each Member State shall reflect in its accounts emissions and removals resulting from changes in the pool of harvested wood products, **including emissions from harvested wood products removed from its forests prior to 1 January 2013**. Emissions from harvested wood products already accounted for under the Kyoto Protocol during the period from 2008 to 2012 on the basis of instantaneous oxidation shall be excluded.

For exported harvested wood products, country-specific data refers to country-specific half-life values and harvested wood products usage in the importing country.

Furthermore, Member States shall not use country-specific half-life values for harvested wood products placed on the market in the Union that **deviate from those used by the importing Member State**.

Harvested wood products resulting from deforestation shall be accounted for on the basis of **instantaneous oxidation**.

Natural disturbances: the text states that natural disturbances, such as wildfires, insect and disease infestations, extreme weather events and geological disturbances **that are beyond the control of, and not materially influenced by, a Member State**, may result in greenhouse gas emissions of a temporary nature in the LULUCF sector, or may cause the reversal of previous removals. As reversal can also be the result of management decisions, such as decisions to harvest or plant trees, this Decision ensures that **LULUCF accounts always accurately reflect human-induced reversals of removals**.

Moreover, the new Decision should provide Member States with a limited possibility to exclude emissions through the use of background levels and margins **in accordance with Decision 2/CMP.7**, of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, adopted by the 17th Conference of the Parties of the UNFCCC to exclude emissions resulting from disturbances in afforestation, reforestation and forest management that are beyond their control from their LULUCF accounts.

Wetland drainage and rewetting: a new recital recalls that emissions from degrading and draining peatlands correspond to approximately 5 % of global greenhouse gas emissions and represented between 3.5 and 4 % of the Union's emissions in 2010. Therefore, as soon as relevant **IPCC guidelines** are internationally agreed, **the Union should endeavour to advance the issue at the international level with a view to reaching an agreement** within the bodies of the UNFCCC or of the Kyoto Protocol on the obligation to prepare annual accounts of emissions and removals from activities falling within the categories of wetland drainage and rewetting and with a view to including this obligation in the global climate agreement to be concluded no later than 2015.

Information on LULUCF actions: no later than 18 months after the beginning of each accounting period, Member States shall transmit to the Commission information on their current and future LULUCF actions to limit or reduce emissions and maintain or increase removals resulting from the activities referred to in the Decision, as a separate document.

Information on LULUCF actions shall include, amongst other things: (i) a description of past trends of emissions and removals including, where possible, **historic trends**, to the extent that they can reasonably be reconstructed; (ii) a list of the most appropriate measures to take into account national circumstances, that are to be implemented in order to pursue the mitigation potential.

The Commission may provide guidance and technical assistance to Member States to **facilitate the exchange of information** and best practices among Member States.

Member States shall make available to the public the information on their LULUCF actions.