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) - 21/05/2013 - Final act

PURPOSE: to gradually integrate the land use, land use change and forestry (LULUCF) sector into the Union’s climate policy by means of a separate legal framework which addresses the sector’s specific profile and by ensuring a robust and harmonised accounting framework.

LEGISLATIVE ACT: Decision No 529/2013/EU of the European Parliament and of the Council on accounting rules on greenhouse gas emissions and removals resulting from activities relating to land use, land-use change and forestry and on information concerning actions relating to those activities.

CONTENT: this Decision sets out a **harmonised legal framework for comprehensive and robust accounting rules applicable to emissions and removals of greenhouse gases resulting from land use, land- use change and forestry (‘LULUCF’) activities** which are consistent with relevant decisions adopted within the United Nations Framework Convention on Climate Change (UNFCCC) framework.

The decision represents a **first step** towards the inclusion of LULUCF activities in the EU's greenhouse gas emission reduction commitments. The LULUCF sector can contribute to climate change mitigation in several ways in particular by reducing emissions, and maintaining and enhancing sinks and carbon stocks.

Obligation to prepare and maintain LULUCF accounts: Member States shall prepare and maintain accounts that accurately reflect all emissions and removals resulting from the activities on their territory falling within the following categories: afforestation; reforestation; deforestation; forest management as well as cropland management and grazing land management. They may also prepare and maintain accounts that accurately reflect emissions and removals resulting from revegetation and wetland drainage and rewetting.

The accounting rules should ensure that accounts accurately reflect **human-induced changes** in emissions and removals.

Natural disturbances: the Decision stipulates 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 should ensure that human- induced reversals of removals are always accurately reflected in LULUCF accounts.

Information on LULUCF actions: Member States should provide information on their current and future LULUCF actions, setting out nationally appropriate measures to limit or reduce emissions and to maintain or increase removals from the LULUCF sector.

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.

Moreover, to promote best practice and synergies with other policies and measures relating to forests and agriculture, an indicative list of measures that may also be included in the information provided should be set out in an Annex to this Decision.

The Commission may provide guidance to **facilitate the exchange of comparable information**.

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

ENTRY INTO FORCE: 08.07.2013.

DELEGATED ACTS: the power to adopt acts should be delegated to the Commission to update the definitions laid down in this Decision in accordance with changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol or of agreements deriving from or succeeding them. The power to adopt delegated acts shall be conferred on the Commission for a period of eight years from **8 July 2013**. The European Parliament or the Council may raise objections to a delegated act within a period of two months from the date of notification (this may be extended by two months.) If the European Parliament or Council express objections, the delegated act will not enter into force.