

COMMISSION DECISION

of 23 November 2006

amending Decision 2005/381/EC establishing a questionnaire for reporting on the application of Directive 2003/87/EC of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC

(notified under document number C(2006) 5546)

(Text with EEA relevance)

(2006/803/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC ⁽¹⁾, and in particular Article 21(1) thereof,

Whereas:

- (1) The questionnaire set out in the Annex to Commission Decision 2005/381/EC ⁽²⁾ should be adjusted in the light of the experience gained by Member States and the Commission in using the questionnaire and in assessing the replies to the questionnaire for drawing up the annual reports which were due by 30 June 2005.
- (2) The replies by Member States identified areas relevant for the Commission report on the application of Directive 2003/87/EC not yet included in the questionnaire set out in the Annex to Decision 2005/381/EC.
- (3) The assessment of the replies by Member States showed that some questions were not answered consistently and in need of further clarification.
- (4) The experience gained during the first complete cycle of monitoring, reporting and verification of carbon dioxide emissions by installations included in the emissions

trading scheme necessitated a review of the relevant sections of the questionnaire.

- (5) The Annex to Decision 2005/381/EC should therefore be amended accordingly and, for clarity purposes, replaced.
- (6) The measures provided for in this Decision are in accordance with the opinion of the Committee established in accordance with Article 6 of Council Directive 91/692/EEC of 23 December 1991 standardizing and rationalizing reports on the implementation of certain Directives relating to the environment ⁽³⁾,

HAS ADOPTED THIS DECISION:

Article 1

The Annex to Decision 2005/381/EC is replaced by the text set out in the Annex to this Decision.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 23 November 2006.

For the Commission
Stavros DIMAS
Member of the Commission

⁽¹⁾ OJ L 275, 25.10.2003, p. 32. Directive as amended by Directive 2004/101/EC (OJ L 338, 13.11.2004, p. 18).

⁽²⁾ OJ L 126, 19.5.2005, p. 43.

⁽³⁾ OJ L 377, 31.12.1991, p. 48. Directive as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

ANNEX

'ANNEX

PART 1

QUESTIONNAIRE ON THE IMPLEMENTATION OF DIRECTIVE 2003/87/EC**1. Details of institution submitting the report**

1. Name of contact person:
2. Official title of contact person:
3. Name and department of organisation:
4. Address:
5. International telephone number:
6. International fax number:
7. E-mail:

2. Competent authorities

Questions 2.1 and 2.2 are to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period.

- 2.1. Please state the name and the abbreviation of the competent authorities which are involved in the implementation of the emissions trading scheme in your country.

In answering this question, use the table below. Add further rows if necessary.

Name	Abbreviation	Contact details

- 2.2. Please indicate which competent authority is responsible for each of the tasks listed in the table below using their abbreviations.

Please indicate the abbreviation of the competent authority which is in charge of the following tasks:

Issuance of permits	
Allocation of allowances	
Issuance of allowances	
Validation of monitoring methodology	

Receiving and supervising verified emission reports	
Accreditation of verifiers	
Registry	
Compliance and enforcement	
Issuance of ERU as a host country	
Approval of the use of CERs & ERUs for compliance	
Administration of new entrants reserve	
Information to the public	
Auctioning	
Administration of opt-ins	
Administration of pooling	
Other (please specify): _____	

3. Coverage of activities and installations

- 3.1. How many of the combustion installations have a rated thermal input that exceeds 20 MW but is below 50 MW on 31 December of the reporting year? In total, how many CO₂ equivalents were emitted by these installations in the reporting period?

In answering this question, use the table below.

	Number	Share in total number of installations or emissions
Number of installations with a rated thermal input that exceeds 20 MW but is below 50 MW		
CO ₂ equivalents emitted by those installations		

- 3.2. What changes occurred during the reporting period in comparison with the national allocation plan table (NAP Table) as entered into the Community Independent Transaction Log on 1 January of the reporting year (new entrants, closures, installations falling below the capacity thresholds)?

In answering this question, use Table 1 of Part 2 of this Annex.

- 3.3. Did the competent authority receive any application(s) during the reporting period from operators who wish to form a pool pursuant to Article 28 of Directive 2003/87/EC (ET Directive)? If yes, to which activity listed in Annex I to Directive 2003/87/EC (hereinafter — “Annex I activity”) did the application refer to and was the pool formed?

In answering this question, use the table below.

Main Annex I activity (*)	Number of applications received	Number of pools formed
Energy activities		
E1 Combustion installations with a rated thermal input exceeding 20 MW (except hazardous or municipal waste installations)		
E2 Mineral oil refineries		
E3 Coke ovens		
Production and processing of ferrous metals		
F1 Metal ore (including sulphide ore) roasting or sintering installations		
F2 Installations for the production of pig iron or steel (primary or secondary fusion) including continuous casting, with a capacity exceeding 2.5 tonnes per hour		
Mineral industry		
M1 Installations for the production of cement clinker in rotary kilns with a production capacity exceeding 500 tonnes per day or lime in rotary kilns with a production capacity exceeding 50 tonnes per day or in other furnaces with a production capacity exceeding 50 tonnes per day		
M2 Installations for the manufacture of glass including glass fibre with a melting capacity exceeding 20 tonnes per day		
M3 Installations for the manufacture of ceramic products by firing, in particular roofing tiles, bricks, refractory bricks, tiles, stoneware or porcelain, with a production capacity exceeding 75 tonnes per day, and/or with a kiln capacity exceeding 4 m ³ and with a setting density per kiln exceeding 300 kg/m ³		
Other activities		
Industrial plants for the production of		
O1 (a) pulp from timber or other fibrous materials		
O2 (b) paper and board with a production capacity exceeding 20 tonnes per day		

(*) If an installation carries out more than one activity, please only count the installation once under its main Annex I activity.

- 3.4. Is there any other relevant information concerning the coverage of installations and activities in your country? If so, please specify.

4. The issue of permits for installations

Questions 4.1 to 4.4 are to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period.

- 4.1. What measures have been taken to ensure that operators comply with the requirements of their greenhouse gas emissions permits?

Note: Fines or penalties which might be imposed in case of infringements must not be reported here but under section 11.

In answering this question, use the table below. Add further rows if necessary.

Which of the following measures are applied in your country (add explanatory text if necessary)?

The account will be blocked in case of irregularities	Yes/No
Selling will be prohibited in case of irregularities	Yes/No
Withdrawal of permit; suspension of the installation	Yes/No
Spot or routine checks or inspections by the administration	Yes/No
Conservative emission estimates in case of missing emission reports	Yes/No
Verification bodies check compliance with the conditions of the permit	Yes/No
Regular meetings with industry & associations to discuss relevant issues	Yes/No
Provision of specific reporting formats and guidance	Yes/No
Naming and shaming of non-compliant operators	Yes/No
Other (please specify): _____	

- 4.2. Where more than one competent authority is involved, how does national legislation ensure that the conditions of and the procedures for the issuance of permits are fully coordinated? How does this coordination work in practice?

In answering this question, use the table below. Add further rows if necessary.

Which of the following statements applies to your country (add explanatory text if necessary)?

More than one competent authority	Yes/No
If yes, please answer the following questions:	
Cooperation explicitly regulated by a law or a regulation	Yes/No
Commission or working group or coordination with regular meetings established	Yes/No
Guidance note for implementation of the national emissions trading law	Yes/No
Interpretation group to clarify ambiguous issues	Yes/No
Coordination of administrative acts by one central authority	Yes/No
Training courses to ensure consistent implementation	Yes/No
Other (please specify): _____	

- 4.3. In cases where installations carry out activities listed in Annex I to Council Directive 96/61/EC ⁽¹⁾ (IPPC Directive) what measures have been taken to ensure that conditions and procedure for the issue of a greenhouse gas emissions permit are coordinated with those for the permit provided for in that Directive? Have the requirements laid down in Articles 5, 6 and 7 of Directive 2003/87/EC been integrated into the procedures provided for in Directive 96/61/EC? If so, how was this integration performed?

In answering this question, use the table below. Add further rows if necessary.

Which of the following statements applies to your country (add explanatory text if necessary)?

Requirements laid down in Articles 5-7 of Directive 2003/87/EC have been transposed by national legislation	Yes/No
Law which transposes the IPPC Directive does not include emission or concentration limits for CO ₂	Yes/No
Integrated permitting procedure under the IPPC Directive and the ET Directive	Yes/No
Separate permits for IPPC and ET Directive	Yes/No
Granting of an IPPC permit requires a valid emissions trading scheme (ETS) permit	Yes/No
Granting of an ETS permit requires a valid IPPC permit	Yes/No
IPPC regulators will check whether ETS permit is necessary and inform ETS regulators	Yes/No
Other (please specify): _____	

- 4.4. What are the legislative provisions, procedures and practice concerning updating of permit conditions by the competent authority pursuant to Article 7 of Directive 2003/87/EC?

In answering this question, use the table below. Add further rows if necessary.

Please refer to the legal provision which transposes Article 7 of Directive 2003/87/EC	
Which of the following provisions, procedures and practices apply to your country (add explanatory text if necessary)?	
Authorisation for changes in the installation type or operating mode required	Yes/No
Authorisation for changes in the monitoring methodology required	Yes/No
Changes have to be notified in advance	Yes/No
Closures have to be notified immediately	Yes/No

⁽¹⁾ OJ L 257, 10.10.1996, p. 26. Directive as last amended by Regulation (EC) No 166/2006 of the European Parliament and of the Council (OJ L 33, 4.2.2006, p. 1).

Penalty in case of non-compliance with request to update monitoring methodology	Yes/No
Change of the operator requires an update of permit	Yes/No
Less significant changes are just recorded	Yes/No
Other (please specify): _____	

- 4.5. How many permits were updated during the reporting period because of a change in the nature or functioning, or extension, of installations made by operators as specified in Article 7 of Directive 2003/87/EC? Please provide for each category (capacity increase, capacity decrease, change in process type, etc.) how many permits were updated.

In answering this question, use the table below. Add further rows if necessary.

Please state the number of changes in each category:

Total changes	
Revoked	
Surrendered	
Transferred	
Increase of capacity	
Decrease of capacity	
Changes to monitoring and reporting details	
Change in name of installation or operator	
Non-significant amendment	
Notification of changes without update of permit	
Other (please specify): _____	

- 4.6. Is there any other relevant information concerning the issue of permits for installations in your country? If so, please specify.

5. Application of the monitoring and reporting guidelines

Question 5.1 is to be answered in the report due by 30 June 2007, the first report of each trading period and in subsequent reports if changes were made during the reporting period.

- 5.1. What legal acts have been adopted in your country in order to implement monitoring and reporting guidelines? Are general derogations from the monitoring and reporting guidelines allowed by the legislation of your country, e.g. for specific fuels or activities? If so, please specify.

- 5.2. Which tiers were used in the monitoring methodologies for the major emitting installations (cf. Commission Decision 2004/156/EC ⁽²⁾)?

In answering this question, use Table 2 of Part 2 of this Annex. The information required in Table 2 need only be given for the largest installations covered by the ET Directive which contribute cumulatively to 50 % of the total emissions included in the trading scheme. No information needs to be reported for sources within these installations with annual emissions below 25 kt CO₂ eq.

- 5.3. If tiers below the minimum tiers specified in Table 1 in section 4.2.2.1.4 of Annex I to Decision 2004/156/EC have been accepted in the monitoring methodology, please indicate for each installation for which this situation occurred the coverage of emissions, the activity, the tier category (activity data, net calorific value, emission factor, oxidation factor or conversion factor) and the monitoring approach/tier agreed in the permit.

In answering this question, use Table 3 of Part 2 of this Annex. The information required in Table 3 needs only to be given for installations not reported under question 5.2. General derogations provided for in the national legislation must be reported under question 5.1.

- 5.4. Which installations temporarily applied different tier methods than those agreed with the competent authority?

In answering this question, use Table 4 of Part 2 of this Annex.

- 5.5. In how many installations was continuous emissions measurement applied? Please indicate the number of installations per Annex I activity and within each activity per subcategory based on reported annual emissions (less than 50 kt, 50-500 kt and over 500 kt).

In answering this question, use Table 5 of Part 2 of this Annex.

- 5.6. How much CO₂ was transferred from installations? Please indicate the number of tonnes of CO₂ transferred pursuant to section 4.2.2.1.2 of Annex I to Decision 2004/156/EC and the number of installations that transferred CO₂ for each activity listed in Annex I to Directive 2003/87/EC.

In answering this question, use the table below.

Main Annex I activity	Number of installations	CO ₂ transferred (kt CO ₂)	Use of transferred CO ₂
E1			
E2			
E3			
F1			
F2			
M1			
M2			
M3			
O1			
O2			

⁽²⁾ OJ L 59, 26.2.2004, p. 1.

- 5.7. How much biomass was combusted or employed in processes? Please indicate the quantity of biomass as defined in paragraph 2(d) of Annex I to Decision 2004/156/EC combusted (TJ) or employed (t or m³) for each activity listed in Annex I to Directive 2003/87/EC.

In answering this question, use the table below.

Main Annex I activity	Biomass combusted (TJ)	Biomass employed (t)	Biomass employed (m ³)
E1			
E2			
E3			
F1			
F2			
M1			
M2			
M3			
O1			
O2			

- 5.8. What was the total quantity of waste used as fuel or input material per waste type? What was the total quantity of resulting CO₂ emissions per waste type?

In answering this question, use the table below. Add further rows if necessary.

Waste type ⁽³⁾	Quantity used/deployed (t)	Quantity used/deployed (m ³)	CO ₂ Emissions (t CO ₂)

- 5.9. Please submit sample monitoring and reporting documents from some temporarily excluded installations, if applicable.

Question 5.10 is to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period:

⁽³⁾ The waste types should be reported using the classification of the "European List of Wastes" (Commission Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC of 22 December 1994 establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste.

- 5.10. What measures have been taken to coordinate reporting requirements with any existing reporting requirements in order to minimise the reporting burden on businesses?

In answering this question, use the table below. Add further rows if necessary.

Which of the following statements applies to your country (add explanatory text if necessary)?

ETS reporting requirements are coordinated with other reporting requirements	Yes/No
Coordination with greenhouse gas inventory compilation under UNFCCC ⁽⁴⁾ and Decision 280/2004/EC	
Coordination with EPER ⁽⁵⁾	Yes/No
Coordination with IPPC	Yes/No
Coordination with NEC ⁽⁶⁾	Yes/No
Coordination with LCP ⁽⁷⁾	Yes/No
Coordination with EMEP ⁽⁸⁾	Yes/No
Coordination with voluntary covenants	Yes/No
Coordination with other trading schemes (please specify)	Yes/No
ET data can be used by statistical office	Yes/No
Other (please specify): _____	

- 5.11. What procedures or measures have been implemented to improve monitoring and reporting by operators?

- 5.12. Is there any other relevant information concerning the application of the monitoring and reporting guidelines in your country? If so, please specify.

6. Arrangements for verification

Question 6.1 is to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period.

- 6.1. Please describe the framework for verification of emissions, in particular the role of the competent authorities and other verifiers and any special requirements for verifiers already accredited in another country. Please submit documents setting out the accreditation criteria for verifiers as well as any verification guidance provided for accredited verifiers and documents setting out the mechanisms for supervision and quality assurance for verifiers, if available.

⁽⁴⁾ United Nations Framework Convention on Climate Change.

⁽⁵⁾ European Pollutant Emission Register (Commission Decision 2000/479/EC of 17 July 2000), (OJ L 192, 28.7.2000, p. 36).

⁽⁶⁾ National Emissions Ceilings (Directive 2001/81/EC), (OJ L 309, 27.11.2001, p. 22).

⁽⁷⁾ Large Combustion Plants (Directive 2001/80/EC), (OJ L 309, 27.11.2001, p. 1).

⁽⁸⁾ Co-operative Programme for Monitoring and Evaluation of the Long-range Transmission of Air pollutants in Europe.

In answering this question, use the table below. Add further rows if necessary.

Which of the following statements apply to your country (add explanatory text if necessary)?	
Independent verifiers can be accredited according to national criteria (if so, please provide relevant documents or Internet link)	Yes/No
National guidance for verification developed (if so, please provide relevant documents or Internet link)	Yes/No
Are national rules and procedures for verification based on EN 45011 and EA-6/01 ⁽⁹⁾	Yes/No
Verifiers are required to recommend improvements to installation's monitoring	Yes/No
Competent authority or other agency has a right to check verified emission reports	Yes/No
Competent authority or other agency has a right to adjust the verified emission report if deemed unsatisfactory	Yes/No
Competent authority or other agency supervises verifiers (including spot checks, training, quality assurance and quality control procedures)	Yes/No
Competent authority has a right to appoint a verifier to an installation	Yes/No
Verifiers accredited in another Member State are subject to another accreditation process	<ul style="list-style-type: none"> — No — No, only formal requirements (registration, etc) — No for verifiers accredited in a Member State which applies similar criteria — Yes, simplified requirements — Yes, full accreditation required (if so, please briefly justify)
Knowledge of language and/or national laws/regulations required for verifiers accredited in another Member State	Yes/No
Special QA/QC procedures in place at CA for verifiers accredited in another Member State	Yes/No
Other (please specify): _____	

- 6.2. Did any operator provide an emission report for the reporting period not considered satisfactory by 31 March? If so, please provide a list of the installations concerned and the reasons why no positive verification statement was given.

In answering this question, use Table 6 of Part 2 of this Annex. Cases where operators did not provide any emission report must be reported under question 6.3.

- 6.3. For how many installations were no emission reports for the reporting period provided by 31 March? Please indicate the number of installations, allocated allowances and allowances blocked in the operators' holding accounts per Annex I activity and within each activity per subcategory based on reported annual emissions (less than 50 kt, 50-500 kt and over 500 kt).

⁽⁹⁾ European Co-operation for Accreditation's (EA) Guidance on the application of EN 45011.

In answering this question, use Table 7 of Part 2 of this Annex.

- 6.4. Which measures were undertaken in cases where operators did not provide an emission report by 31 March of the reporting period?
- 6.5. Did the competent authority carry out any independent checks on verified reports? If yes, please describe how additional checks were undertaken and/or how many reports were checked.
- 6.6. Did the competent authority instruct the registry administrator to correct the annual verified emissions for the previous year for any installation(s) to ensure compliance with the detailed requirements established by the Member State pursuant to Annex V to Directive 2003/87/EC?

Indicate any corrections in Table 6 of Part 2.

- 6.7. Is there any other relevant information concerning the arrangements for verification in your country? If so, please specify.

7. Operation of registries

Question 7.1 is to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period:

- 7.1. Please provide any terms and conditions required to be signed by account holders and provide a description of the identity check of persons undertaken before creating holding accounts (cf. Commission Regulation (EC) No 2216/2004⁽¹⁰⁾).

In answering this question, use the table below.

Please provide the link to your registry	
Which of the following statements apply to your country (add explanatory text if necessary)?	
Specific terms and conditions elaborated which account holders have to sign (if yes, please provide relevant documents or links)	Yes/No
Different identity checks applied for operators and individuals	Yes/No
Personal presence required for ID checks for residents in Member State ⁽¹¹⁾	Operators/Individuals/Both/No
ID check through written procedure only for residents ⁽¹²⁾	Operators/Individuals/Both/No
Personal presence required for ID checks for residents of other countries ⁽¹³⁾	Operators/Individuals/Both/No
ID check through written procedure only for residents in other countries ⁽¹⁴⁾	Operators/Individuals/Both/No
Copy of company register or similar documentation required for opening of operator holding account?	Yes/No
Documentation showing right to represent company required for opening of operator holding account?	Yes/No
Other (please specify): _____	

⁽¹⁰⁾ OJ L 386, 29.12.2004, p. 1.

⁽¹¹⁾ This includes ID checks by third parties like post offices or notary where the applicant has to present himself in person.

⁽¹²⁾ This includes electronic procedures.

⁽¹³⁾ This includes ID checks by third parties like embassies where the applicant has to present himself in person.

⁽¹⁴⁾ This includes electronic procedures.

- 7.2. Please provide a summary of all security alerts relevant to the national registry which have occurred during the reporting period, how they were addressed and the time taken for resolution.

In answering this question, use the table below. Add further rows if necessary.

Which of the following statements apply to your country (add explanatory text if necessary)?

General procedures in place to prevent occurrence of security alerts	Yes/No
Security alerts relevant to national registries occurred during the reporting period	Yes/No

If yes, please fill out the following table

Type of security alert	Number of occurrences	Action taken	Time needed for resolution

- 7.3. Please state how many minutes for each month of the reporting period the national registry was unavailable to its users (a) due to scheduled downtime, and (b) due to unforeseen problems.

In answering this question, use the table below.

Month	Scheduled downtime [minutes]	Unscheduled downtime [minutes]
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		

- 7.4. Please list and provide details on each upgrade to the national registry scheduled for the next reporting period.

In answering this question, use the table below. Add further rows if necessary.

Which of the following statements apply to your country (add explanatory text if necessary)?

Regular time slots allocated for maintenance and upgrading of registry (if so, please provide dates)	Yes/No
Registry will be upgraded together with upgrade of software system used	Yes/No

Please provide details for all upgrades scheduled for the next reporting period

Date	Purpose

- 7.5. Is there any other relevant information concerning the operation of registries in your country? If so, please specify.

8. Arrangements for the allocation of allowances — new entrants — closures

Questions 8.1 and 8.2 are to be answered in the first report after each notification and allocation procedure laid down in Articles 9 and 11 of Directive 2003/87/EC.

- 8.1. Looking back at the completed allocation process, please describe the main lessons learnt by your authorities, and how you think they will influence your approach to the next allocation process.
- 8.2. Do you have any suggestions for the improvement of future notification and allocation processes for the Community as a whole?
- 8.3. How many allowances were allocated to the new entrants listed in Table 1, if any? Please give the installation identification code for the new entrant and the transaction identification code associated with the allocation of allowances.

In answering this question, use Table 1 of Part 2 of this Annex.

- 8.4. How many allowances were left in any new entrants reserve at the end of the reporting period, and what share do they represent of the original reserve?

In answering this question, use the table below.

Number of allowances left in the new entrants reserve at the end of the reporting period (31 December each year)	
Share of allowances remaining in the new entrants reserve, in percent	

8.5. If your Member State allocates allowances other than for free, please explain how such allocation is made (e.g. way in which auctioning is undertaken)?

8.6. If auctioning was used as an allocation method, who was allowed to participate in the auction?

In answering this question, use the table below.

National operators only	Yes/No
National registry account holders only	Yes/No
All Community operators	Yes/No
All bidders with an account in a Community registry	Yes/No
Other (please specify): _____	

8.7. If auctioning was used as an allocation method, how many auctions were held during the reporting period, how many allowances were auctioned during each auction, what share do they represent of the total quantity of allowances for the trading period and what was the price per allowance at each auction?

In answering this question, use the table below.

Was auctioning used as an allocation method?	Yes/No
If yes, please answer the following questions.	
Number of auctions held during the reporting period (1 January to 31 December)	
Number of allowances auctioned (each auction separately)	
Clearing price of auction (each auction separately)	

8.8. If auctioning was used as an allocation method, what use was made of allowances not purchased at the auction(s)?

8.9. If auctioning was used as an allocation method, what were the revenues used for?

8.10. How were allowances treated that had been allocated but were not issued to installations that closed during the reporting period?

Question 8.11 is to be answered in the first report following the end of the trading periods set out in Article 11(1) and (2) of Directive 2003/87/EC.

8.11. Were allowances remaining in the new entrants' reserve at the end of the trading period cancelled or auctioned?

8.12. Is there any other relevant information concerning the arrangements for allocation, new entrants and closures in your country? If so, please specify.

9. **Surrender of allowances by operators**

- 9.1. In all cases where an account in the registry was closed because there was no reasonable prospect of further allowances being surrendered by the installation's operator, please describe why there was no reasonable further prospect and state the amount of outstanding allowances ⁽¹⁵⁾.

In answering this question, use the table below. Add further rows if necessary.

Reason for closure of account	Quantity of outstanding allowances (kt CO ₂ eq)

- 9.2. Is there any other relevant information concerning the surrender of allowances by operators in your country? If so, please specify.

10. **Use of emission reduction units (ERUS) and certified emission reductions (CERS) in the community scheme**

Question 10.1 is to be answered annually starting with the report submitted in 2006 as regards CERS and starting with the report submitted in 2009 as regards ERUs:

- 10.1. Have ERUs and CERS been issued for which an equal number of allowances had to be cancelled pursuant to Article 11(b)(3) or (4) of Directive 2003/87/EC because the Joint Implementation (JI) or Clean Development Mechanism (CDM) project activities reduce or limit directly or indirectly the emission level of installations falling under the scope of that Directive? If so, please provide the sum of allowances cancelled and the total number of operators concerned separately for cancellation pursuant to Article 11(b)(3) and (4) of that Directive.

In answering this question, use the table below.

	Quantity of allowances cancelled	Number of operators affected
cancellation pursuant to Article 11(b)(3)		
cancellation pursuant to Article 11(b)(4)		

Questions 10.2 and 10.3 are to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period:

- 10.2. Which CERS and ERUs may be used for compliance in your Member State? Please state any project category excluded except those which are already excluded pursuant to Article 11(a)(3) of Directive 2003/87/EC (CERS and ERUs from nuclear or from land use, land use change and forestry project activities).

In answering this question, use the table below.

CERS and ERUs from all project categories can be used	Yes/No
CERS and ERUs from certain project categories are excluded (if yes, please specify)	Yes/No

⁽¹⁵⁾ If the amount of outstanding allowances is not known please provide an estimate of outstanding allowances based on the last verified emission report, remaining allowances in the account and other information available to the Competent Authority.

- 10.3. What measures have been taken to ensure that relevant international criteria and guidelines, including those contained in the year 2000 Final Report of the World Commission on Dams (WCD), will be respected during the development of hydroelectric power production projects with a generating capacity exceeding 20MW?

In answering this question, use the table below. Add further rows if necessary.

Which of the following statements apply to your country (add explanatory text as necessary):

Project participants are legally obliged to adhere to the WCD guidelines	Yes/No
Adherence to WCD guidelines is verified (if so, please provide relevant authority, e.g. competent authority or Designated National Authority)	Yes/No
Other international criteria and guidelines have to be respected during the development of large hydroelectric power projects (if so, please provide relevant documents or links)	Yes/No
Other (please specify):	

- 10.4. Is there any other relevant information concerning the use of ERUs and CERs in the Community scheme in your country? If so, please specify.

11. Fees and charges

Questions 11.1 to 11.4 are only to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period:

- 11.1. Are fees charged to operators for the issuance and update of permits? If so, please provide details on the fees charged, total proceeds and the use of the proceeds.
- 11.2. What fees are charged to operators for the issuance of allowances? If so, please provide details on the fees charged, total proceeds and the use of the proceeds.
- 11.3. What fees are charged for the use of the registry if any? Please give details.

In answering this question, use the table below?

Which of the following statements apply to your country (add explanatory text as necessary)?

Fees are charged for the use of the registry	Operators: Yes/No Individuals: Yes/No
Different fees in place for operators and individuals	Yes/No
Fee for opening an account ⁽¹⁶⁾	Operators: ... EUR once/per trading period Individuals: ... EUR once/per trading period
Annual fee for maintaining account ⁽¹⁷⁾	Operators: ... EUR per year Individuals: ... EUR per year
Other (please specify):	

⁽¹⁶⁾ Indicate the relevant period as well (once/per trading period).

⁽¹⁷⁾ If fees depend on allocation please provide minimum and maximum fees if applicable and the relevant formula.

- 11.4. Is there any other relevant information concerning fees and charges in the Community scheme in your country? If so, please specify.

12. Issues related to compliance with the ET directive

Question 12.1 is to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period:

- 12.1. Please state the relevant national provisions and the penalties for infringements of national provisions pursuant to Article 16(1) of the ET Directive.

In answering this question, use the table below. Add further rows if necessary.

Kind of infringement	Relevant national provision	Fines (EUR)		Imprisonment (months)	
		min	max	min	max
Operation without permit					
Infringements of monitoring and reporting obligations					
Omission to notify changes to the installation					
Other (please specify)					

- 12.2. Where penalties were imposed pursuant to Article 16(1) of the ET Directive for infringements of national provisions, please state the relevant national provisions, briefly describe the infringement and give the penalties imposed.

In answering this question, use the table below. Add further rows if necessary.

Infringement	National provision	Penalty imposed	
		Fines (EUR)	Imprisonment (months)

- 12.3. Please provide the names of operators for which excess emission penalties were imposed pursuant to Article 16(3) of the ET Directive.

In answering this question, it is sufficient to provide a reference to the publication of the names under Article 16(2) of the ET Directive.

- 12.4. Is there any other relevant information related to compliance with the ET Directive in your country? If so, please specify.

13. The legal nature of allowances and fiscal treatment

Questions 13.1 to 13.8 are only to be answered in the report due by 30 June 2007 and in subsequent reports if changes were made during the reporting period:

- 13.1. What is the legal nature of an allowance (commodity/financial instrument) for the purpose of financial regulation?
- 13.2. What is the legal status given to allowances and emissions for the purposes of accounting?
- 13.3. Were any specific accounting rules established or adopted for allowances? If yes, please describe them briefly.
- 13.4. Are transactions of allowances subject to VAT?
- 13.5. Is the issuance of allowances subject to VAT?
- 13.6. If your Member State allocates allowances for payment, is VAT due on the transaction?
- 13.7. Are profits or losses from transactions of allowances subject to a specific income tax (e.g. specific tariffs)?
- 13.8. Is there any other relevant information concerning the legal nature of allowances and their fiscal treatment in your country? If so, please specify.

14. Access to information pursuant to article 17 of the ET Directive

- 14.1. Where are decisions relating to the allocation of allowances, information on project activities in which a Member State participates or authorises private or public entities to participate, and reports of emissions required under the greenhouse gas emissions permit and held by the competent authority made available to the public?

In answering this question, use the table below:

Type of information	Information available to public	If information is available, at which location?		
		Internet ⁽¹⁸⁾	Official Publication ⁽¹⁹⁾	Other (please specify)
Allocation rules	Yes/No/on request only			
NAP table	Yes/No/on request only			
Changes to list of installations	Yes/No/on request only			
Verified emission reports	Yes/No/on request only			
Project activities	Yes/No/on request only			
Greenhouse gas emissions permit	Yes/No/on request only			
Information required by Annex XVI to Regulation (EC) No 2216/2004	Yes/No/on request only			
Other (please specify):				

- 14.2. Is there any other relevant information concerning the access to information pursuant to Article 17 of the ET Directive in your country? If so, please specify.

15. Other observations

- 15.1. Were public studies on the implementation and the further development of the European emissions trading scheme undertaken in your country? If so, please provide the document, reference or internet link together with a very brief outline of the study.
- 15.2. Are there any particular implementation issues that give rise to concerns in your country? If so, please specify.

⁽¹⁸⁾ Please provide web address.

⁽¹⁹⁾ Please provide the title.

PART 2

Table 1

Changes to list of installations

Member State:

Reporting period:

A	B	C	D	E	F	G	H	I	J
Permit ID Code	Installation ID Code	Operator Name	Main Annex I activity ^(a)	Other Annex I activities ^(a)	Main non-Annex I activity ^(b)	Change compared with installations included in NAP ^(c)	Allowances allocated or issued Quantity	Year(s)	Transaction identification code ^(e)

^(a) The same installation can carry out activities falling under different subheadings. All relevant activities should be indicated. Please use the codes for Annex I activities listed in the Table to question 3.3.

^(b) The main activity at an installation can be other than an Annex I activity. Please fill in where relevant.

^(c) Please indicate "new entrant", "closure" or "falling below capacity thresholds".

^(d) For new entrants, please indicate the years for which the quantity of allowances was allocated. For closures, please indicate allowances issued during the remaining trading period, if applicable.

^(e) For new entrants, please indicate the code associated with the allocation of the allowances.

Table 2
Monitoring methods applied (only for installations contributing cumulatively to 50 % of the total emissions included in the trading scheme. No information needs to be reported for sources within these installations with annual emissions below 25 kt CO₂ eq.)

Member State:

Reporting period:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Permit ID code	Installation ID code	Main Annex I activity (f)	Total annual emissions (h) t CO ₂	Annex I activity (f)	Emission source		Activity data	Emission factor	Net calorific value	Oxidation factor	Emission factor	Values		Oxidation factor	
					Fuel or activity type (i)	Related emissions (h) t CO ₂						Value	Unit (g)		

(a) The same installation can carry out activities falling under different subheadings. The main Annex I activity should be indicated. Please use the codes for Annex I activities listed in the Table to question 3.3.

(b) Verified emissions if available, otherwise emissions as reported by the operator.

(c) The same installation can carry out activities falling under different subheadings. For each fuel or activity type the Annex I activity should be indicated. Please use the codes for Annex I activities listed in Table 1.

(d) Hard coal, natural gas, steel, lime, etc. Please use a separate line for each fuel or activity if more than one fuel or activity is carried out in the same installation.

(e) Only to be filled out if emissions are calculated.

(f) kg CO₂/kWh, t CO₂/kg, etc.

(g) kg/kg, kJ/m³, etc.

Table 3
Monitoring methods applied for installations for which it has not been feasible to use the minimum tiers specified in Table 1 of Section 4.2.2.1.4 of Decision 2004/156/EC

Member State:

Reporting period:

A	B	C	D	E	F	G	H	I
Permit ID Code	Installation ID Code	Annex I activity ⁽⁴⁾	Total annual emissions t CO ₂	Affected monitoring parameter ⁽⁵⁾	Minimum tier according to MRG Tier	Tier applied Tier	Reason for lower tier ⁽⁶⁾	Lower tier permitted until ⁽⁴⁾ Month/year

⁽⁴⁾ The same installation can carry out activities falling under different subheadings. The main activity should be indicated. Please use the codes for Annex I activities listed in the Table to question 3.3.

⁽⁵⁾ Please use the following notation keys: activity data (AD), net calorific value (NCV), emission factor (EF), composition data (CD), oxidation factor (OF), conversion factor (CF). If several values in an installation are affected, fill out one row per value.

⁽⁶⁾ Please use the following notation keys: technically not feasible, unreasonable high costs, other (please specify).

⁽⁷⁾ If the lower tier is permitted for a limited time only, please provide the date. Otherwise leave empty.

Table 4
Temporary change of monitoring method

Member State:

Reporting period:

A Permit ID Code	B Installation Installation ID Code	C Annex I Activity (4)	D Total annual emissions t CO ₂	E Affected monitoring parameter (5)	F Original method approved Tier	G Temporary method applied Tier	H Reason for temporary change (6)	I Period of temporary suspension until restoration of appropriate tier method Beginning Month/year	J End month/year

(4) The same installation can carry out activities falling under different subheadings. The main activity should be indicated. Please use the codes for Annex I activities listed in the Table to question 3.3.

(5) Please use the following notation keys: Activity Data (AD), Net Calorific Value (NCV), Emission Factor (EF), Composition Data (CD), Oxidation Factor (OF), Conversion Factor (CF); if several values in an installation are affected, fill out one row per value.

(6) Please use the following notation keys: Failure in measurement devices (FMD), temporary lack of data (TLD), changes in installation, fuel type etc. (CIF), other (please specify).

Table 5
Number of installations applying continuous emission measurement

Member State:

Reporting year:

A	B	C	D
Main Annex I activity ⁽⁴⁾	< 50 000 t CO ₂ e	50 000 to 500 000 t CO ₂ e	> 500 000 t CO ₂ e
E1			
E2			
E3			
F1			
F2			
M1			
M2			
M3			
O1			
O2			

⁽⁴⁾ Please refer to the Table under question 3.3 for a description of the Annex I activity codes. If an installation carries out more than one activity, it should only be counted once under its main Annex I activity.

Table 6
Emissions reports under Article 14(3) of the ET Directive not validated as satisfactory

Member State:

Reporting year:

A Permit ID Code	B Installation Installation ID Code	C Emissions reported from installations t CO ₂	D Allowances surrendered t CO ₂	E Allowances blocked in operator holding account t CO ₂	F Reason for no positive verification statement ⁽⁴⁾	G Correction of verified emissions by competent authority t CO ₂

⁽⁴⁾ Please use the following notation keys: reported data is not free of inconsistencies and material misstatements (NFI), collection of data has not been carried out in accordance with the applicable scientific standards (NASS), relevant records of installation are not complete and/or consistent (RNC), verifier was not provided with access to all sites and information related to the subject of verification (VNA), no report was produced (NR), other (please specify).

Table 7
Installations for which no emission reports were provided by 31 March of the reporting period

Member State:

Reporting period:

A Main Annex I activity ⁽⁴⁾	B Number of emission reports not provided	C < 50 000 t CO ₂ e Allocation t CO ₂	D Allowances blocked in operator holding accounts t CO ₂	E Number of emission reports not provided	F 50 000 to 500 000 t CO ₂ e Allocation t CO ₂	G Allowances blocked in operator holding accounts t CO ₂	H Number of emission reports not provided	I > 500 000 t CO ₂ e Allocation t CO ₂	J Allowances blocked in operator holding accounts t CO ₂
E1									
E2									
E3									
F1									
F2									
M1									
M2									
M3									
O1									
O2									

⁽⁴⁾ Please refer to the Table to question 3.3 for a description of the Annex I activity codes. If an installation carries out more than one activity, it should only be counted once under its main Annex I activity.