

Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC (Text with EEA relevance)

CHAPTER 3

REPORTING ON HISTORICAL GREENHOUSE GAS EMISSIONS AND REMOVALS

Article 5

National inventory systems

- 1 Member States shall establish, operate and seek to continuously improve national inventory systems, in accordance with UNFCCC requirements on national systems, to estimate anthropogenic emissions by sources and removals by sinks of greenhouse gases listed in Annex I to this Regulation and to ensure the timeliness, transparency, accuracy, consistency, comparability and completeness of their greenhouse gas inventories.
- 2 Member States shall ensure that their competent inventory authorities have access to:
 - a data and methods reported for activities and installations under Directive 2003/87/EC for the purpose of preparing national greenhouse gas inventories in order to ensure consistency of the reported greenhouse gas emissions under the Union's emissions trading scheme and in the national greenhouse gas inventories;
 - b where relevant, data collected through the reporting systems on fluorinated gases in the various sectors, set up pursuant to Article 6(4) of Regulation (EC) No 842/2006 for the purpose of preparing national greenhouse gas inventories;
 - c where relevant, emissions, underlying data and methodologies reported by facilities under Regulation (EC) No 166/2006 for the purpose of preparing national greenhouse gas inventories;
 - d data reported under Regulation (EC) No 1099/2008.
- 3 Member States shall ensure that their competent inventory authorities, where relevant:
 - a make use of reporting systems established pursuant to Article 6(4) of Regulation (EC) No 842/2006 to improve the estimation of fluorinated gases in the national greenhouse gas inventories;
 - b are able to undertake the annual consistency checks referred to in points (l) and (m) of Article 7(1).
- 4 The Commission shall adopt implementing acts to set out rules on the structure, format and submission process of the information relating to national inventory systems and to requirements on the establishment, operation and functioning of national inventory systems in accordance with relevant decisions adopted by the bodies of the UNFCCC or the Kyoto Protocol or of agreements deriving from them or succeeding them. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 26(2).

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Article 6

Union inventory system

1 A Union inventory system to ensure the timeliness, transparency, accuracy, consistency, comparability and completeness of national inventories with regard to the Union greenhouse gas inventory is hereby established. The Commission shall administer, maintain and seek to continuously improve that system, which shall include:

- a a quality assurance and quality control programme, which shall include setting quality objectives and drafting an inventory quality assurance and quality control plan. The Commission shall assist Member States in implementing their quality assurance and quality control programmes;
- b a procedure to estimate, in consultation with the Member State concerned, any data missing from its national inventory;
- c the reviews of Member States' greenhouse gas inventories referred to in Article 19.

2 The Commission shall be empowered to adopt delegated acts in accordance with Article 25 concerning the substantive requirements for a Union inventory system in order to fulfil the obligations pursuant to Decision 19/CMP.1. The Commission shall not adopt provisions pursuant to paragraph 1 that are more onerous for Member States to comply with than provisions of acts adopted pursuant to Article 3(3) and Article 4(2) of Decision No 280/2004/EC.

Article 7

Greenhouse gas inventories

1 By 15 January each year (year X), Member States shall determine and report the following to the Commission:

- a their anthropogenic emissions of greenhouse gases listed in Annex I to this Regulation and the anthropogenic emissions of greenhouse gases referred to in Article 2(1) of Decision No 406/2009/EC for the year X-2, in accordance with UNFCCC reporting requirements. Without prejudice to the reporting of the greenhouse gases listed in Annex I to this Regulation, the CO₂ emissions from IPCC source category '1.A.3.A civil aviation' shall be considered equal to zero for the purposes of Article 3 and Article 7(1) of Decision No 406/2009/EC;
- [^{F1}aa as of 2023, their anthropogenic emissions of greenhouse gases referred to in Article 2 of Regulation (EU) 2018/842 of the European Parliament and of the Council⁽¹⁾ for the year X-2, in accordance with UNFCCC reporting requirements;]
- b data in accordance with UNFCCC reporting requirements on their anthropogenic emissions of carbon monoxide (CO), sulphur dioxide (SO₂), nitrogen oxides (NO_x) and volatile organic compounds, consistent with data already reported pursuant to Article 7 of Directive 2001/81/EC and the UNECE Convention on Long-Range Transboundary Pollution, for the year X-2;
- c their anthropogenic greenhouse gas emissions by sources and removals of CO₂ by sinks resulting from LULUCF, for the year X-2, in accordance with UNFCCC reporting requirements;
- d their anthropogenic greenhouse gas emissions by sources and removals of CO₂ by sinks resulting from LULUCF activities pursuant to Decision No 529/2013/EU and the Kyoto Protocol and information on the accounting of these greenhouse gas emissions and

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removals from LULUCF activities, in accordance with Decision No 529/2013/EU and with Article 3(3) and (4) of the Kyoto Protocol, and relevant decisions thereunder, for the years between 2008 or other applicable years and the year X-2. Where Member States account for cropland management, grazing land management, revegetation or wetland drainage and rewetting, they shall in addition report greenhouse gas emissions by sources and removals by sinks for each such activity for the relevant base year or period specified in Annex VI to Decision No 529/2013/EU and in the Annex to Decision 13/CMP.1. In complying with their reporting obligations pursuant to this point, and in particular when submitting information on emissions and removals relating to their accounting obligations set out in Decision No 529/2013/EU, Member States shall submit information taking fully into account applicable IPCC good practice guidance for LULUCF;

- [^{F2}da as of 2023, their emissions and removals covered by Article 2 of Regulation (EU) 2018/841 of the European Parliament and of the Council⁽²⁾ in accordance with the methodologies specified in Annex IIIa to this Regulation;]
- e any changes to the information referred to in points (a) to (d) for the years between the relevant base year or period and the year X-3, indicating the reasons for these changes;
 - f information on indicators, as set out in Annex III, for the year X-2;
 - g information from their national registry on the issue, acquisition, holding, transfer, cancellation, retirement and carry-over of AAUs, RMUs, ERUs, CERs, tCERs and ICERs for the year X-1;
 - h summary information on concluded transfers pursuant to Article 3(4) and (5) of Decision No 406/2009/EC, for the year X-1;
 - i information on the use of joint implementation, of the CDM and of international emissions trading, pursuant to Articles 6, 12 and 17 of the Kyoto Protocol, or any other flexible mechanism provided for in other instruments adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Kyoto Protocol, to meet their quantified emission limitation or reduction commitments pursuant to Article 2 of Decision 2002/358/EC and the Kyoto Protocol or any future commitments under the UNFCCC or the Kyoto Protocol, for the year X-2;
 - j information on the steps taken to improve inventory estimates, in particular in areas of the inventory that have been subject to adjustments or recommendations following expert reviews;
 - k the actual or estimated allocation of the verified emissions reported by installations and operators under Directive 2003/87/EC to the source categories of the national greenhouse gas inventory, where possible, and the ratio of those verified emissions to the total reported greenhouse gas emissions in those source categories, for the year X-2;
 - l where relevant, the results of the checks performed on the consistency of the emissions reported in the greenhouse gas inventories, for the year X-2, with the verified emissions reported under Directive 2003/87/EC;
 - m where relevant, the results of the checks performed on the consistency of the data used to estimate emissions in preparation of the greenhouse gas inventories, for the year X-2, with:
 - (i) the data used to prepare inventories of air pollutants under Directive 2001/81/EC;
 - (ii) the data reported pursuant to Article 6(1) of Regulation (EC) No 842/2006;
 - (iii) the energy data reported pursuant to Article 4 of, and Annex B to, Regulation (EC) No 1099/2008;

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- n a description of changes to their national inventory system;
- o a description of changes to the national registry;
- p information on their quality assurance and quality control plans, a general uncertainty assessment, a general assessment of completeness and, where available, other elements of the national greenhouse gas inventory report needed to prepare the Union greenhouse gas inventory report.

[^{F3}In their reports, Member States shall annually inform the Commission of any intention to use the flexibilities set out in Article 5(4) and (5) and Article 7 of Regulation (EU) 2018/842, as well as of the use of revenues in accordance with Article 5(6) of that Regulation. Within three months of receiving such information from Member States, the Commission shall make the information available to the committee referred to in Article 26 of this Regulation.]

[^{F2}A Member State may request to be granted a derogation by the Commission from point (da) of the first subparagraph to apply a different methodology from that specified in Annex IIIa where the methodology improvement required cannot be achieved in time for the improvement to be taken into account in the greenhouse gas inventories for the period from 2021 to 2030, or where the cost of the methodology improvement would be disproportionately high compared to the benefits of applying such methodology to improve accounting for emissions and removals due to the low significance of the emissions and removals from the carbon pools concerned. Member States wishing to benefit from this derogation shall submit a reasoned request to the Commission by 31 December 2020, indicating by which time the methodology improvement could be implemented, the alternative methodology proposed or both, and an assessment of the potential impacts on the accuracy of accounting. The Commission may request additional information to be submitted within a specific, reasonable time period. Where the Commission considers that the request is justified, it shall grant the derogation. If the Commission rejects the request, it shall give reasons for its decision.]

2 Member States shall report to the Commission preliminary data by 15 January and final data by 15 March of the second year after the end of each accounting period specified in Annex I to Decision No 529/2013/EU, as prepared for their LULUCF accounts for that accounting period in accordance with Article 4(6) of that Decision.

3 By 15 March each year, Member States shall communicate to the Commission a complete and up-to-date national inventory report. Such report shall contain all the information listed in paragraph 1 and any subsequent updates to that information.

4 By 15 April each year, Member States shall submit to the UNFCCC Secretariat national inventories containing information submitted to the Commission in accordance with paragraph 3.

5 The Commission shall, in cooperation with the Member States, annually compile a Union greenhouse gas inventory and prepare a Union greenhouse gas inventory report and shall submit them, by 15 April each year, to the UNFCCC Secretariat.

6 The Commission shall be empowered to adopt delegated acts in accordance with Article 25 to:

- a add or delete substances to or from the list of greenhouse gases in Annex I to this Regulation or add, delete or amend indicators in Annex III to this Regulation in accordance with relevant decisions adopted by the bodies of the UNFCCC or the Kyoto Protocol or of agreements deriving from them or succeeding them;

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- b take account of changes in the GWPs and internationally agreed inventory guidelines in accordance with relevant decisions adopted by the bodies of the UNFCCC or the Kyoto Protocol or of agreements deriving from them or succeeding them.

7 The Commission shall adopt implementing acts to set out the structure, format and process for the Member States' submission of greenhouse gas inventories pursuant to paragraph 1 in accordance with relevant decisions adopted by the bodies of the UNFCCC or the Kyoto Protocol or of agreements deriving from them or succeeding them. Those implementing acts shall also specify the timescales for cooperation and coordination between the Commission and the Member States in preparing the Union greenhouse gas inventory report. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 26(2).

8 The Commission shall adopt implementing acts to set out the structure, format and process for Member States' submission of greenhouse gas emissions and removals in accordance with Article 4 of Decision No 529/2013/EU. In adopting those implementing acts, the Commission shall ensure compatibility of Union and UNFCCC timetables for the monitoring and reporting of that information. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 26(2).

Textual Amendments

- F1** Inserted by Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (Text with EEA relevance).
- F2** Inserted by Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (Text with EEA relevance).
- F3** Substituted by Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (Text with EEA relevance).

Article 8

Approximated greenhouse gas inventories

1 By 31 July each year (year X), Member States shall, where possible, submit to the Commission approximated greenhouse gas inventories for the year X-1. The Commission shall, on the basis of the Member States' approximated greenhouse gas inventories or, if a Member State has not communicated its approximated inventories by that date, on the basis of its own estimates, annually compile a Union approximated greenhouse gas inventory. The Commission shall make this information available to the public each year by 30 September.

2 The Commission shall adopt implementing acts to set out the structure, format and submission process for Member States' approximated greenhouse gas inventories pursuant to paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 26(2).

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Article 9

Procedures for completing emission estimates to compile the Union inventory

1 The Commission shall perform an initial check of the data submitted by Member States pursuant to Article 7(1) for accuracy. It shall send the results of that check to Member States within six weeks of the submission deadline. Member States shall respond to any relevant questions raised by the initial check by 15 March, together with the final inventory submission for the year X-2.

2 Where a Member State does not submit the inventory data required to compile the Union inventory by 15 March, the Commission may prepare estimates to complete the data submitted by the Member State, in consultation and close cooperation with the Member State concerned. The Commission shall use, for this purpose, the guidelines applicable for preparing the national greenhouse gas inventories.

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- (1) ^[F1]Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 ([OJ L 156, 19.6.2018, p. 26](#)).]
- (2) ^[F2]Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU ([OJ L 156, 19.6.2018, p. 1](#)).]

Textual Amendments

- F1** Inserted by [Regulation \(EU\) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation \(EU\) No 525/2013 \(Text with EEA relevance\)](#).
- F2** Inserted by [Regulation \(EU\) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation \(EU\) No 525/2013 and Decision No 529/2013/EU \(Text with EEA relevance\)](#).

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Changes and effects yet to be applied to :

- Regulation revoked by [S.I. 2021/519 Sch.](#)