

Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (Text with EEA relevance)

## CHAPTER 6

### ***Union and national systems on greenhouse gas emissions and removals by sinks***

#### *Article 37*

#### **Union and national inventory systems**

1 By 1 January 2021, Member States shall establish, operate and seek to continuously improve national inventory systems to estimate anthropogenic emissions by sources and removals by sinks of greenhouse gases listed in Part 2 of Annex V 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 the information specified in Annex XII to this Regulation, make use of reporting systems established pursuant to Article 20 of Regulation (EU) No 517/2014 to improve the estimate of fluorinated gases in the national greenhouse gas inventories and are able to undertake the annual consistency checks referred to in points (i) and (j) of Part 1 of Annex V to this Regulation.

3 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 manage, maintain and seek to continuously improve that system which shall include the setting of a quality assurance and quality control programme, setting quality objectives and drafting an inventory quality assurance and quality control plan, procedures for completing emission estimates to compile the Union inventory pursuant to paragraph 5 of this Article and the reviews referred to in Article 38.

4 The Commission shall perform an initial check of the accuracy of the preliminary greenhouse gas inventory data to be submitted by Member States pursuant to Article 26(3). 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.

5 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 that purpose, the guidelines applicable for preparing the national greenhouse gas inventories.

6 The Commission, assisted by the Climate Change Committee referred to in point (a) of Article 44(1), shall adopt implementing acts in order to set out rules on the structure, format and

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submission process of the information relating to national inventory systems and requirements on the establishment, operation and functioning of national inventory systems.

In proposing such implementing acts, the Commission shall take into account any relevant decisions adopted by the bodies of the UNFCCC or of the Paris Agreement.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(6).

7 The Commission shall adopt delegated acts in accordance with Article 43 in order to supplement this Regulation by setting out rules concerning the requirements on the establishment, operation and functioning of the Union inventory system. In proposing such delegated acts, the Commission shall take into account any relevant decisions adopted by the bodies of the UNFCCC or of the Paris Agreement.

### *Article 38*

#### **Inventory review**

1 With a view to monitoring Member States' greenhouse gas emission reductions or limitations pursuant to Articles 4, 9 and 10 of Regulation (EU) 2018/842 and their reduction of emissions and enhancement of removals by sinks pursuant to Articles 4 and 14 of Regulation (EU) 2018/841 and any other greenhouse gas emission reduction or limitation targets set out in Union law, the Commission shall, in 2027 and 2032, carry out a comprehensive review of the national inventory data submitted by Member States pursuant to Article 26(4) of this Regulation. Member States shall participate fully in that process.

2 The comprehensive review referred to in paragraph 1 shall include:

- a checks to verify the transparency, accuracy, consistency, comparability and completeness of information submitted;
- b checks to identify cases where inventory data are prepared in a manner which is inconsistent with UNFCCC guidance documentation or Union rules;
- c checks to identify cases where LULUCF accounting is carried out in a manner which is inconsistent with UNFCCC guidance documentation or Union rules, and
- d where appropriate, calculating the resulting technical corrections necessary, in consultation with the Member States.

3 The Commission, assisted by the Climate Change Committee referred to in point (a) of Article 44(1), shall adopt implementing acts to determine the timing and the procedure for carrying out the comprehensive review, including the tasks set out in paragraph 2 of this Article, and ensuring due consultation of the Member States with regard to the conclusions of the reviews.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(6).

4 The Commission shall, by means of an implementing act, determine the total sum of emissions for the relevant years arising from the corrected inventory data for each Member State upon completion of the review split between emission data relevant for Article 9 of Regulation (EU) 2018/842 and emission data referred to in point (c) of Part 1 of Annex V to this Regulation and also determine the total sum of emissions and removals relevant for Article 4 of Regulation (EU) 2018/841.

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5 The data for each Member State as recorded in the registries set up pursuant to Article 15 of Regulation (EU) 2018/841 four months following the date of publication of an implementing act adopted pursuant to paragraph 4 of this Article, shall be used for the compliance check with Article 4 of Regulation (EU) 2018/841, including changes to such data arising as a result of that Member State making use of the flexibilities pursuant to Article 11 of Regulation (EU) 2018/841.

6 The data for each Member State as recorded in the registries set up pursuant to Article 12 of Regulation (EU) 2018/842 two months following the compliance check date with Regulation (EU) 2018/841 referred to in paragraph 5 of this Article, shall be used for the compliance check pursuant to Article 9 of Regulation (EU) 2018/842 for the years 2021 and 2026. The compliance check pursuant to Article 9 of Regulation (EU) 2018/842 for each of the years 2022 to 2025 and 2027 to 2030 shall be performed at a date falling one month following the date of the compliance check for the previous year. This check shall include changes to such data arising as a result of that Member State making use of the flexibilities pursuant to Articles 5, 6 and 7 of Regulation (EU) 2018/842.

### *Article 39*

#### **Union and national systems for policies and measures and projections**

1 By 1 January 2021, Member States and the Commission shall operate and seek to continuously improve national and Union systems respectively, for reporting on policies and measures and for reporting on projections of anthropogenic greenhouse gas emissions by sources and removals by sinks. Those systems shall include the relevant institutional, legal and procedural arrangements established within a Member State and the Union for evaluating policy and making projections of anthropogenic greenhouse gas emissions by sources and removals by sinks.

2 Member States and the Commission shall aim to ensure the timeliness, transparency, accuracy, consistency, comparability and completeness of the information reported on policies and measures and projections of anthropogenic greenhouse gas emissions by sources and removals by sinks, as referred to in Article 18, including the use and application of data, methods and models, and the implementation of quality assurance and quality control activities and sensitivity analysis.

3 The Commission, assisted by the Climate Change Committee referred to in point (a) of Article 44(1), shall adopt implementing acts to set out the structure, format and submission process of information on national and Union systems for policies and measures and projections pursuant to paragraphs 1 and 2 of this Article and to Article 18.

In proposing such implementing acts, the Commission shall take into account the relevant decisions adopted by the bodies of the UNFCCC or of the Paris Agreement, including internationally agreed reporting requirements as well as timetables for monitoring and reporting of that information.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(6).

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## Article 40

### **Establishment and operation of registries**

1 The Union and the Member States shall set up and maintain registries to accurately account for the nationally determined contribution pursuant to Article 4(13) of the Paris Agreement and for internationally transferred mitigation outcomes pursuant to Article 6 of that Agreement.

2 The Union and the Member States may maintain their registries in a consolidated system, together with one or more other Member States.

3 The data in the registries referred to in paragraph 1 of this Article shall be made available to the central administrator designated pursuant to Article 20 of Directive 2003/87/EC.

4 The Commission shall adopt delegated acts in accordance with Article 43 in order to supplement this Regulation by setting up the registries referred to in paragraph 1 of this Article and in order to give effect, by means of the registries of the Union and of the Member States, to the necessary technical implementation of relevant decisions of the UNFCCC or the Paris Agreement bodies, in accordance with paragraph 1 of this Article.

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**Changes and effects yet to be applied to :**

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