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ANNEX IV

NATIONAL FORESTRY ACCOUNTING PLAN CONTAINING A MEMBER STATE'S FOREST REFERENCE LEVEL

A. Criteria and guidance for determining forest reference level

A Member State's forest reference level shall be determined in accordance with the following criteria:

- (a) the reference level shall be consistent with the goal of achieving a balance between anthropogenic emissions by sources and removals by sinks of greenhouse gases in the second half of this century, including enhancing the potential removals by ageing forest stocks that may otherwise show progressively declining sinks;
- (b) the reference level shall ensure that the mere presence of carbon stocks is excluded from accounting;
- (c) the reference level should ensure a robust and credible accounting system that ensures that emissions and removals resulting from biomass use are properly accounted for;
- (d) the reference level shall include the carbon pool of harvested wood products, thereby providing a comparison between assuming instantaneous oxidation and applying the first-order decay function and half-life values;
- (e) a constant ratio between solid and energy use of forest biomass as documented in the period from 2000 to 2009 shall be assumed;
- (f) the reference level should be consistent with the objective of contributing to the conservation of biodiversity and the sustainable use of natural resources, as set out in the EU forest strategy, Member States' national forest policies, and the EU biodiversity strategy;
- (g) the reference level shall be consistent with the national projections of anthropogenic greenhouse gas emissions by sources and removals by sinks reported under Regulation (EU) No 525/2013;
- (h) the reference level shall be consistent with greenhouse gas inventories and relevant historical data and shall be based on transparent, complete, consistent, comparable and accurate information. In particular, the model used to construct the reference level shall be able to reproduce historical data from the National Greenhouse Gas Inventory.

B. Elements of the national forestry accounting plan

The national forestry accounting plan submitted pursuant to Article 8 shall contain the following elements:

- (a) a general description of the determination of the forest reference level and a description of how the criteria in this Regulation were taken into account;
- (b) identification of the carbon pools and greenhouse gases which have been included in the forest reference level, reasons for omitting a carbon pool from the forest reference level determination, and demonstration of the consistency between the carbon pools included in the forest reference level;
- (c) a description of approaches, methods and models, including quantitative information, used in the determination of the forest reference level, consistent with the most recently submitted national inventory report, and a description of documentary information on

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- sustainable forest management practices and intensity as well as of adopted national policies;
- (d) information on how harvesting rates are expected to develop under different policy scenarios;
- (e) a description of how each of the following elements were considered in the determination of the forest reference level:
- (i) the area under forest management;
 - (ii) emissions and removals from forests and harvested wood products as shown in greenhouse gas inventories and relevant historical data;
 - (iii) forest characteristics, including dynamic age-related forest characteristics, increments, rotation length and other information on forest management activities under ‘business as usual’;
 - (iv) historical and future harvesting rates disaggregated between energy and non-energy uses.

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Changes and effects yet to be applied to :

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