

---

*Status: Point in time view as at 30/05/2018.*

*Changes to legislation: There are outstanding changes not yet made to Regulation (EU) 2018/841 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)*

---

## ANNEX V

### FIRST ORDER DECAY FUNCTION, METHODOLOGIES AND DEFAULT HALF-LIFE VALUES FOR HARVESTED WOOD PRODUCTS

#### Methodological issues

- If it is not possible to differentiate between harvested wood products in the land accounting categories of afforested land and managed forest land, a Member State may choose to account for harvested wood products assuming that all emissions and removals occurred on managed forest land.
- Harvested wood products in solid waste disposal sites and harvested wood products that were harvested for energy purposes shall be accounted for on the basis of instantaneous oxidation.
- Imported harvested wood products, irrespective of their origin, shall not be accounted for by the importing Member State ('production approach').
- For exported harvested wood products, country-specific data refer to country-specific half-life values and harvested wood products usage in the importing country.
- Country-specific half-life values for harvested wood products placed on the market in the Union should not deviate from those used by the importing Member State.
- Member States may, for information purposes only, provide in their submission data on the share of wood used for energy purposes that was imported from outside the Union, and the countries of origin for such wood.

Member States may use country-specific methodologies and half-life values instead of the methodologies and default half-life values specified in this Annex, provided that such methodologies and values are determined on the basis of transparent and verifiable data and that the methodologies used are at least as detailed and accurate as those specified in this Annex.

#### Default half-life values:

Half-life value means the number of years it takes for the quantity of carbon stored in a harvested wood products category to decrease to one half of its initial value.

Default half-life values shall be as follows:

- (a) 2 years for paper;
- (b) 25 years for wood panels;
- (c) 35 years for sawn wood.

Member States may specify the wood-based material products, including bark, which fall within the categories referred to in points (a), (b) and (c) above, based on IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, provided that the available data are transparent and verifiable. Member States may also use country-specific sub-categories of any of those categories.

**Status:**

Point in time view as at 30/05/2018.

**Changes to legislation:**

There are outstanding changes not yet made to Regulation (EU) 2018/841 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.