

LULUCF – accounted and reported quantities under the Kyoto protocol: explanatory note for country fact sheets

Methodology: Data reported for the period 2013-2020, for mandatory and elected LULUCF activities¹, were submitted by Member States to the European Environment Agency (EEA) and underwent a simulated accounting process developed by the Joint Research Centre (JRC), together with DG CLIMA. The simulated accounting process does not take into account any adjustments or flexibilities that a Member State may apply, for example the purchase of KP credits. The country-sheets present reported emissions and removals and simulated accounted debits and credits for each EU Member State and the aggregate total for the EU. Accounted debits and credits are simulated by applying the accounting rules, to each Member State's mandatory and elected accounting categories, of the second commitment period of the Kyoto Protocol. They therefore represent the performance of the LULUCF sector within each Member State in terms of the levels, trends and evolutions of the reported emissions and removals alone.

Data collected: Almost all EU Member States reported emissions and removals for mandatory activities, namely Afforestation/Reforestation, Deforestation and Forest Management; one Member State did not provide data for any activity and another Member State maintains that Afforestation/Reforestation activities did not occur in its territory according to the activities' definition. Six EU Member States provided information for the elected activity of Cropland Management; five EU Member States for the elected activity of Grazing Land Management and one EU Member State for the elected activity of Revegetation.

The present document is based on the submissions delivered until May 2022, i.e. those used within the EU Inventory submitted in June 2022. Some MS have changed their inventory submitting new estimates until November 2022, also as a consequence of the KP inventory review process at the end of the Second Commitment Period, which took place in September-October 2022 involving all MS and the EU. These later changes are obviously not reflected in this report.

Differences between reported and accounted quantities: In line with the purpose of accounting, the quantities and trends between reported emissions and removals and accounted debits and credits may differ significantly. Reported data represent the gross annual flux of greenhouse gas from the sector, by activity, according to the IPCC methods for calculation in the framework of the Kyoto Protocol. Accounting is aimed at assessing the impact of policies on climate actions on the actual data, for example as an increase in the sink within the Forest Management activity. In general, within the accounting process changes in reported data are assessed against a reference year or a reference emissions/removals level, although different rules exist according to the activity considered.

¹ Land Use, Land Use Change and Forestry (LULUCF). Mandatory activities are Afforestation/Reforestation, Deforestation and Forest Management; elected (i.e. voluntary) activities are Cropland Management, Grazing Land Management, Revegetation, and Wetland Drainage and Rewetting.

Note that simulated debits and credits from accounting, despite the completion of the commitment period 2013-2020, are presented here to show the general impact under the agreed rules of the Kyoto Protocol. Definitive accounts can only be computed when the accounting process, including the true up period, is fully completed in early summer 2023, and transfers and adjustments applied by Member States are included. Reported emissions and removals for each activity and year may differ, also in function of observations from international review; notably accounting for Forest Management may be susceptible to modifications in technical corrections and detailed adjustments applied in function of the eight-year period averages (for example, due to catastrophic disturbances due to fire and pests). By contrast, it can be expected that patterns for the activities Afforestation/Reforestation and Deforestation should remain rather stable, due to the characteristics of the accounting rules applied.