Commission Implementing Regulation (EU) 2020/1208 of 7 August 2020 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and of the Council and repealing Commission Implementing Regulation (EU) No 749/2014

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1208

of 7 August 2020

on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and of the Council and repealing Commission Implementing Regulation (EU) No 749/2014

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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[(1)], and in particular Articles 19(5), 26(7), 37(6), 38(4) and 39(3) thereof,

Whereas:

(1) The mechanism for monitoring and reporting greenhouse gas emissions as laid down in Regulation (EU) No 525/2013 of the European Parliament and of the Council[(2)] lays down a basic framework for monitoring and reporting of greenhouse gas emissions under the climate policy. The provisions of that mechanism are fully integrated in Regulation (EU) 2018/1999, which repeals Regulation (EU) No 525/2013 from 1 January 2021. Within that mechanism, it is necessary to adopt rules on reporting on national adaptation actions, the use of auctioning revenues, financial and technology support provided to developing countries, approximated greenhouse gas inventories, greenhouse gas inventories and accounted greenhouse gas emissions and removals, rules on national inventory systems, comprehensive review, reporting on policies and measures and projections.

(2) The integrated monitoring and reporting system for greenhouse gas inventories, projections and policies and measures, including national systems, helps ensuring data consistency between past emission trends, future emission trends and the effect of policies and measures for reaching climate mitigation objectives. Furthermore, Member States' reporting on national greenhouse gas inventory is substantively linked to national inventory systems, which are the institutional, legal and procedural arrangements for estimating greenhouse gas emissions. Moreover, the comprehensive

review process verifies the quality of the national inventory data submitted. It is therefore appropriate to include the rules on national inventory systems, comprehensive review, systems for policies and measures and projections, and Member States reporting obligations under Chapter 4 of Regulation (EU) 2018/1999 in one Implementing Regulation.

(3) In Decision 18/CMA.1, the Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC)[(3)] serving as the meeting of the Parties to the Paris Agreement[(4)], adopted on 12 December 2015, on climate change following the 21st Conference of the Parties to the UNFCCC (the 'Paris Agreement') adopted the modalities, procedures and guidelines for the transparency framework for action and support, which lay down, inter alia, the reporting on greenhouse gas inventories, policies and measures, projections, impacts and adaptation and support provided to developing countries. The EU and its Member States are to report information in accordance with these modalities, procedures and guidelines, at the latest by 31 December 2024.

(4) Under Regulation (EU) 2018/1999, Member States are required to submit biennial reports to the Commission with information on their national climate change adaptation planning and strategies in accordance with the reporting requirements agreed under the UNFCCC and the Paris Agreement. This information will be used to monitor progress and action in adapting to climate change, to inform and support the implementation and reviews of the Union adaptation strategy, to facilitate the assessment of the EU's progress towards the adaptation goal of the Paris Agreement, to enable Member States and the European Union to exchange good practice and to evaluate their needs and level of preparedness to deal with climate change. In line with international reporting arrangements, Member States need also to provide overviews or good practice examples on sub-national activities with the aim to foster awareness of adaptation action at other governance levels and to enable the EU to better promote such action.

(5) In view of past experience with reporting on the use of auctioning revenues, it is necessary that Member States, who report on the use of the equivalent in financial values of their auctioning revenues, report values, which are representative for their spending in accordance with Article 3d and 10 of Directive 2003/87/EC of the European Parliament and of the Council[(5)].

(6) Member States' reporting on the financial and technology support to developing countries should be as detailed as possible and be provided at the level of programmes or activities. Information marked 'as available' is to be reported only if available to the Member States by the point of time when introducing the report in the reporting system. A Member State need not fill-in and submit the Table on the planned provision of support in the case the relevant information is not available for the entire Table, inter alia, due to ongoing or outstanding budgetary processes. To ensure consistency, Member States should also be allowed to use the reporting format to the Creditor Reporting System (CRS), introduced by the Organisation for Economic Cooperation and Development (OECD) Development Assistance Committee (DAC). Pursuant to Decision 18/CMA.1, Member States provide information on grant equivalent to the UNFCCC on a voluntary basis. To ensure coherence with reporting at international

level, the reporting requirements set out in this Regulation should be aligned to the extent possible to relevant decisions of the Conference of the Parties serving as meeting of the Parties to the Paris Agreement and the relevant methodological changes by the OECD DAC, when these become available.

(7) The sectoral scope of the approximated inventory represents a top-level summary of the more detailed sectoral scope of the total greenhouse gas inventory. This ensures that the emission and removal estimates reported in the approximated inventory for the year t-1 are consistent with the greenhouse gas inventory estimates reported in the year t-2. The Land Use, Land Use Change and Forestry sector (LULUCF) is an integral part of the annual inventory, and Member States should include estimates of emissions and removals from the LULUCF in their approximated greenhouse gas inventory.

(8) In order to ensure the transparency of emission reduction commitments, the improvement of quality on a continuous basis, and to facilitate the process of the expert technical review, a high degree of technical detail and information is required in Member States' reports. Moreover, Regulation (EU) 2018/1999 integrates reporting requirements under Regulation (EU) 2018/841 of the European Parliament and of the Council[(6)] and Regulation (EU) 2018/842 of the European Parliament and of the Council[(7)] within the annual greenhouse gas inventory reporting and adjusts to their five-year compliance check cycle by setting up a comprehensive review process in 2027 and 2032. It is therefore necessary to specify the structure, format and process of reporting on the intended use of flexibilities and concluded emission transfers and the use of resulting revenues under Regulation (EU) 2018/842 and to integrate the requirements under Regulation (EU) 2018/841 into the reporting on projections. From the information reported on concluded transfers under Regulation (EU) 2018/841 and Regulation (EU) 2018/842, individual prices reported on concluded transfers will not be disclosed, while the range of prices paid per unit, i.e. the lowest and the highest price across all transactions reported by Member States, should be made available.

(9) To ensure the timely and effective implementation of the obligations set by the Conference of the Parties to the Paris Agreement, it is necessary to lay down timescales for cooperation and coordination between the Commission and the Member States in preparing the Union greenhouse gas inventory report and the UNFCCC review. It is also necessary to determine the procedure and schedule for the conduct of the comprehensive review of Member States' greenhouse gas inventories to ensure its timely and effective implementation.

(10) Member States should establish and operate national inventory systems to ensure and enhance the quality of the inventory through planning, preparation and management of inventory activities, which include collecting activity data, selecting methods and emission factors appropriately, estimating anthropogenic greenhouse gas emissions by sources and removals by sinks, implementing uncertainty assessment and quality assurance and quality control activities, and carrying out procedures for the verification of the inventory data at the national level. In order to maintain the high quality of the national inventory systems from the past period, Member States need to continue

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1208. (See end of Document for details)*

applying the same standards of inventory planning, preparation and management as laid down in Articles 27-29.

(11) Rules on systems for policies and measures and projections should be consistent with relevant decisions adopted by the bodies of the UNFCCC or of the Paris Agreement. Since Decision 18/CMA.1 of the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Paris Agreement requests information necessary to track progress with the Nationally Determined Contributions under Article 4 of the Paris Agreement, the Member States should submit the relevant information on their institutional, administrative and procedural arrangements for domestic implementation of the Union's nationally determined contribution.

(12) Reporting on air pollutants pursuant to Directive (EU) 2016/2284 of the Parliament and of the Council[8] and on greenhouse gases follow to a large extent similar approaches, including the methodologies used by Member States. Therefore, when reporting on policies and measures and projections and their systems in accordance with Chapter VI of this Regulation, a consistent methodological approach is supported by taking into account the policies and measure and projections reported under Directive (EU) 2016/2284.

(13) The e-platform referred to in Article 28 of Regulation (EU) 2018/1999 should be used for reporting on all dimensions of the Energy Union by Member States and the Commission, assisted by the European Environment Agency. The Commission takes measures to enable that the information submitted therein is directed or channelled through the single entry point of the Commission and exchanged accordingly with the relevant linked reporting systems such as Reportnet of the European Environment Agency.

(14) In order to ensure consistency with the date of application of the relevant provisions of Regulation (EU) 2018/1999, this Regulation should apply from 1 January 2021.

(15) In accordance with Articles 57 and 58 of Regulation (EU) 2018/1999, Regulation (EU) No 525/2013 is repealed with the effect from 1 January 2021, with the exception of Article 7, points (a) and (d) of Article 17(1) and Article 19 of that Regulation, which are to apply to the reports containing data for the years 2019 and 2020. Implementing Regulation (EU) No 749/2014 should therefore be repealed from 1 January 2021, however its Articles 3 to 18 and 27 to 43 should continue to have effect for the reports containing data for those years.

(16) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1208. (See end of Document for details)*

CHAPTER I

SUBJECT MATTER, SCOPE AND DEFINITIONS

Article 1

Subject matter

This Regulation establishes rules implementing Regulation (EU) 2018/1999 as regards the following:

(a) Member States' reporting on national adaptation actions, the use of auctioning revenues and financial and technology support provided to developing countries pursuant to Article 19 of Regulation (EU) 2018/1999;

(b) Member States' reporting on approximated greenhouse gas (or GHG) inventories, greenhouse gas inventories and accounted greenhouse gas emissions and removals pursuant to Article 26 of Regulation (EU) 2018/1999;

(c) requirements on the establishment, operation and functioning of national inventory systems pursuant to Article 37 of Regulation (EU) 2018/1999;

(d) the timing and the procedure for carrying out the comprehensive review pursuant to Article 38 of Regulation (EU) 2018/1999;

(e) Member States' reporting on national system for policies and measures and projections pursuant to Article 39 of Regulation (EU) 2018/1999.

Article 2

Scope

This Regulation applies to the reports submitted by the Member States containing data required for the year 2021 onwards.

Article 3

Definitions

For the purposes of this Regulation, the following definitions shall apply:

(1) 'common reporting table', or 'CRT', means a table for information on anthropogenic greenhouse gas emissions by sources and removals by sinks included in Annex II to Decision 24/CP.19 of the Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) (Decision 24/CP.19);

(2) 'reference approach' means the reference approach by the Intergovernmental Panel on Climate Change (IPCC), as set out in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories ('2006 IPCC Guidelines');

(3) 'approach 1' means the basic method for the estimation of uncertainties included in the 2006 IPCC Guidelines;