

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

**Methodology:** Data reported for the period 2013-2018, for mandatory and elected LULUCF activities<sup>[1]</sup>, were collected from the EU Member States by the European Environment Agency and underwent a simulated accounting process developed by the Joint Research Centre (JRC), together with DG CLIMA. The country-sheets present reported emissions and removals and accounted debits and credits for each EU Member State and the aggregate total for the EU. Accounted debits and credits are simulated by applying accounting rules of the second commitment period of the Kyoto Protocol.

**Data collected:** Almost all EU Member States reported emissions and removals for mandatory activities, namely Afforestation/Reforestation, Deforestation and Forest Management; one Member State does not provide data for any activity and another states that Afforestation/Reforestation does 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.

**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 Kyoto Protocol methods for calculation. Accounting converts these annual data into statements of the impact of policies on climate action, for example an increase in the sink of the forest management activity.

Note that simulated debits and credits from accounting are preliminary, despite being based upon six of eight reporting years. Definitive accounts can only be computed after the end of the commitment period in 2020, using inventories which will be available in March 2022. Reported emissions and removals for each activity and year may still change, in particular for Cropland Management, Grazing Land Management and Revegetation, due to upgrading of estimation methods. Moreover, accounting for Forest Management may be susceptible to technical corrections and detailed adjustments applied in function of eight-year period averages (for example, new forest inventory campaign data, or catastrophic disturbances due to fire and pests). By contrast, patterns for the activities Afforestation/Reforestation and Deforestation should remain rather similar, due to the characteristics of the accounting rules applied.

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<sup>[1]</sup> 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.