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*****I**
REPORT

on the proposal for a decision of the European Parliament and of the Council on accounting rules and action plans on greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry

(COM(2012)0093 – C7-0074/2012 – 2012/0042(COD))

Committee on the Environment, Public Health and Food Safety

Rapporteur: Kriton Arsenis

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

In amendments by Parliament, amendments to draft acts are highlighted in ***bold italics***. Highlighting in *normal italics* is an indication for the relevant departments showing parts of the draft act which may require correction when the final text is prepared – for instance, obvious errors or omissions in a language version. Suggested corrections of this kind are subject to the agreement of the departments concerned.

The heading for any amendment to an existing act that the draft act seeks to amend includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend. Passages in an existing act that Parliament wishes to amend, but that the draft act has left unchanged, are highlighted in **bold**. Any deletions that Parliament wishes to make in such passages are indicated thus: [...].

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the proposal for a decision of the European Parliament and of the Council on accounting rules and action plans on greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry (COM(2012)0093 – C7-0074/2012 – 2012/0042(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2012)0093),
 - having regard to Article 294(2) and Article 192(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C7-0074/2012),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to Rules 55 of its Rules of Procedure,
 - having regard to the report of the Committee on the Environment, Public Health and Food Safety, and the opinion of the Committee on Agriculture and Rural Development (A7-0317/2012),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a decision

Recital 1

Text proposed by the Commission

(1) The Union land use, land use change and forestry ('LULUCF') sector is a net sink that removes from the atmosphere greenhouse gasses in an amount equivalent to a significant share of total Union emissions. It results in anthropogenic emissions and removals of greenhouse

Amendment

(1) The Union land use, land use change and forestry ('LULUCF') sector is a net sink that removes from the atmosphere greenhouse gasses in an amount equivalent to a significant share of total Union emissions. It results in anthropogenic emissions and removals of greenhouse

gases as a consequence of changes in the quantity of carbon stored in vegetation and soils. Emissions and removals of greenhouse gases resulting from the LULUCF sector are not counted towards the Union's 20 % greenhouse gas emission reduction targets for 2020 pursuant to Decision No 406/2009/EC of the European Parliament and of the Council of 23 April 2009 on the efforts of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020 and Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, though they count in part towards the Union's quantified emission limitation and reduction target pursuant to Article 3(3) of the Kyoto Protocol ('Kyoto Protocol') to the United Nations Framework Convention on Climate Change ('UNFCCC'), approved by Council Decision 2002/358/EC.

gases as a consequence of changes in the quantity of carbon stored in vegetation and soils. ***The increased sustainable use of harvested wood products can substantially limit emissions and enhance removals from the atmosphere.*** Emissions and removals of greenhouse gases resulting from the LULUCF sector are not counted towards the Union's 20 % greenhouse gas emission reduction targets for 2020 pursuant to Decision No 406/2009/EC of the European Parliament and of the Council of 23 April 2009 on the efforts of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020 and Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, though they count in part towards the Union's quantified emission limitation and reduction target pursuant to Article 3(3) of the Kyoto Protocol ('Kyoto Protocol') to the United Nations Framework Convention on Climate Change ('UNFCCC'), approved by Council Decision 2002/358/EC.

Amendment 2

Proposal for a decision Recital 1 a (new)

Text proposed by the Commission

Amendment

(1a) In accordance with the Roadmap for moving to a competitive low carbon economy in 2050', it is necessary to consider all land uses in a holistic manner and to address LULUCF within the Union's climate policy.

Amendment 3

Proposal for a decision

Recital 2

Text proposed by the Commission

(2) Article 9 of Decision No 406/2009/EC requires the Commission to assess modalities to include greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry into the Union's greenhouse gas emission reduction commitment, whilst ensuring the permanence and environmental integrity of the contribution of the sector, and providing for accurate monitoring and accounting of the relevant emissions and removals. This Decision should, therefore, as a first step, set out accounting rules applicable to greenhouse gas emissions and removals from the LULUCF sector. To ensure the preservation and enhancement of carbon stocks in the interim, it should also provide for Member States to adopt LULUCF Action Plans ***setting out measures*** to limit or reduce emissions, and to maintain or increase removals, from the LULUCF sector.

Amendment

(2) Article 9 of Decision No 406/2009/EC requires the Commission to assess modalities to include greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry into the Union's greenhouse gas emission reduction commitment, whilst ensuring the permanence and environmental integrity of the contribution of the sector, and providing for accurate monitoring and accounting of the relevant emissions and removals. This Decision should, therefore, as a first step, set out accounting rules applicable to greenhouse gas emissions and removals from the LULUCF sector. To ensure the preservation and enhancement of carbon stocks in the interim, it should also provide for Member States to adopt LULUCF Action Plans ***as a separate document or, where available, as part of their low-carbon development strategies*** to limit or reduce emissions, and to maintain or increase removals, from the LULUCF sector.

Amendment 4

Proposal for a decision

Recital 2a (new)

Text proposed by the Commission

Amendment

(2a) This Decision lays down the obligations of Member States in implementing those accounting rules and action plans. It does not lay down any accounting or reporting obligations for private parties including farmers and foresters.

Amendment 5

Proposal for a decision Recital 3

Text proposed by the Commission

(3) The 17th Conference of the Parties of the UNFCCC, meeting in Durban in December 2011, adopted Decision -/CMP.7 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol ('Decision -/CMP.7'). ***That decision*** set out rules for accounting for the LULUCF sector as of a second commitment period under the Kyoto Protocol. This Decision should be ***in line*** with ***that decision*** to ensure ***an appropriate level of*** coherence between the Union's internal rules and methodologies agreed within the UNFCCC. This Decision should also reflect the particularities of the Union LULUCF sector.

Amendment

(3) The 17th Conference of the Parties of the UNFCCC, meeting in Durban in December 2011, adopted Decision ***2/CMP.7*** of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol ('Decision ***2/CMP.7***') ***and Decision 16/CMP.1. Those decisions*** set out rules for accounting for the LULUCF sector as of a second commitment period under the Kyoto Protocol. This Decision should be ***fully consistent*** with ***those decisions*** to ensure coherence between the Union's internal rules and methodologies agreed within the UNFCCC ***to avoid any duplication of national reporting***. This Decision should also reflect the particularities of the Union LULUCF sector ***and the obligations arising from the Union as a separate Party***.

Amendment 6

Proposal for a decision Recital 3 a (new)

Text proposed by the Commission

Amendment

(3a) The accounting rules applicable to the Union LULUCF sector should not generate an additional administrative burden, therefore the reports submitted in accordance with those rules should not be required to include information that is not required pursuant to the decisions of the Conference of the Parties to the UNFCCC and the Meeting of the Parties to the Kyoto Protocol;

Amendment 7

Proposal for a decision

Recital 4

Text proposed by the Commission

(4) The LULUCF **accounting rules** should reflect efforts made in the agriculture and forestry sectors to enhance the contribution of changes made to the use of land resources to the reduction of emissions. This Decision should provide for **accounting rules** applicable on a mandatory basis to the forestry activities of afforestation, reforestation, deforestation and forest management, **and** to the agricultural activities of grazing land management and cropland management. It should also provide for accounting rules applicable on a voluntary basis to revegetation **and wetland drainage and rewetting activities**.

Amendment

(4) The **accounts for LULUCF activities** should reflect efforts made in the agriculture and forestry sectors to enhance the contribution of changes made to the use of land resources to the reduction of emissions. This Decision should provide for **accounts for LULUCF activities** applicable on a mandatory basis to the forestry activities of afforestation, reforestation, deforestation and forest management, to the agricultural activities of grazing land management and cropland management, **as well as of wetland drainage and rewetting within one year after publication of relevant IPCC guidance**. It should also provide for accounting rules applicable on a voluntary basis to revegetation.

Amendment 8

Proposal for a decision

Recital 5

(5) To ensure the environmental integrity of the accounting rules applicable to the Union LULUCF sector, these rules should be based on the accounting principles laid down in Decision **-/CMP.7**, and Decision 16/CMP.1 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.

(5) To ensure the environmental integrity of the accounting rules applicable to the Union LULUCF sector, these rules should be based on the accounting principles laid down in Decision **2/CMP.7, Decision 2/CMP.6** and Decision 16/CMP.1 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol **and applied in a consistent, comparable and complete manner within the Union and among Member States**.

Amendment 9

Proposal for a decision
Recital 5 a (new)

Text proposed by the Commission

Amendment

(5a) Accounting rules based on Decision 2/CMP.7, and Decision 16/CMP.1 do not allow for accounting of the substitution effect of using harvested wood products for energy and material purposes, since this would lead to double accounting. However, those are important contributions of forestry to climate change mitigation. For that reason, and for informative purposes, Member States may calculate emissions avoided through substitution effects of forest management. This would increase policy coherence.

Amendment 10

Proposal for a decision
Recital 6

Text proposed by the Commission

Amendment

(6) The accounting rules should accurately represent human-induced changes in emissions and removals. In that regard, this Decision should provide for the use of specific methodologies in respect of different LULUCF activities. Emissions and removals related to afforestation, reforestation and deforestation are the direct result of human intervention and should therefore be accounted for in their entirety. However, given that not all emissions and removals from forest management are anthropogenic, the relevant accounting rules should provide for the use of reference levels to exclude the effects of natural and country-specific characteristics. Reference levels constitute estimates of the annual net emissions or removals resulting from forest management within the territory of a Member State for the years included in an

(6) The accounting rules should accurately represent human-induced changes in emissions and removals. In that regard, this Decision should provide for the use of specific methodologies in respect of different LULUCF activities. Emissions and removals related to afforestation, reforestation and deforestation are the direct result of human intervention and should therefore be accounted for in their entirety. However, given that not all emissions and removals from forest management are anthropogenic, the relevant accounting rules should provide for the use of reference levels to exclude the effects of natural and country-specific characteristics. Reference levels constitute estimates of the annual net emissions or removals resulting from forest management within the territory of a Member State for the years included in an

accounting period, and should be set transparently in accordance with Decision -/CMP.7. They should be updated *to reflect improvements to methodologies or data available in the Member States*. The accounting rules should provide for an upper limit applicable to net greenhouse gas emissions and removals for forest management that may be entered into accounts, given underlying uncertainties in the projections on which the reference levels are based.

accounting period, and should be set transparently in accordance with Decision 2/CMP.7. They should be *synchronised with the UNFCCC decisions and they should be updated only if the reference levels adopted by the bodies of the UNFCCC or the Kyoto Protocol are updated*. The accounting rules should provide for an upper limit applicable to net greenhouse gas emissions and removals for forest management that may be entered into accounts, given underlying uncertainties in the projections on which the reference levels are based. *It is the intention of the Union to replace the current reference level approach with a more comprehensive approach in the next accounting period and to adapt this Decision accordingly.*

Amendment 11

Proposal for a decision Recital 6 a (new)

Text proposed by the Commission

Amendment

(6a) The accounting rules should appropriately reflect the positive contribution of greenhouse gas storage in wood and wood-based products and should contribute to greater use of forests as a resource, within a framework of sustainable forest management, and to increased use of wood products.

Amendment 12

Proposal for a decision Recital 7

Text proposed by the Commission

Amendment

(7) The accounting rules should ensure that Member States accurately reflect in accounts the time emissions of greenhouse

(7) The accounting rules *for forest management* should ensure that Member States accurately reflect in accounts the

gasses from harvested wood take place, to provide incentives for the use of harvested wood products with long life cycles. The first-order decay function applicable to emissions resulting from harvested wood products should therefore correspond to equation 12.1 of the 2006 Intergovernmental Panel on Climate Change ('IPCC') Guidelines for National Greenhouse Gas Inventories, and the relevant default half-life values should be based on Table 3a.1.3 of the 2003 IPCC Good Practice Guidance for Land Use, Land Use Change and Forestry.

time emissions of greenhouse gasses from harvested wood take place, to provide incentives for the use of harvested wood products with long life cycles. The first-order decay function applicable to emissions resulting from harvested wood products should therefore correspond to equation 12.1 of the 2006 Intergovernmental Panel on Climate Change ('IPCC') Guidelines for National Greenhouse Gas Inventories, and the relevant default half-life values should be based on Table 3a.1.3 of the 2003 IPCC Good Practice Guidance for Land Use, Land Use Change and Forestry. ***The Union should elaborate sustainability criteria for biomass for energy imported from third countries.***

Amendment 13

Proposal for a decision Recital 8 a (new)

Text proposed by the Commission

Amendment

(8a) Wetland drainage and rewetting cover emissions from peatlands storing very large amounts of carbon. Emissions from degrading and draining peatlands correspond to some 5% of global greenhouse gas emissions and represented 3,5-4% of Union's emissions in 2010. In order to have full transparency and to show leadership in a sector where the Union is the second largest emitter globally, emissions and removals from wetland drainage and rewetting should also be included in Member States' accounts.

Amendment 14

Proposal for a decision Recital 9

Text proposed by the Commission

(9) Natural disturbances, such as wildfires, insect and disease infestations, extreme weather events and geological disturbances, may result in greenhouse gas emissions or reductions of a temporary nature in the LULUCF sector, or may cause the reversal of previous removals. As reversal can also be the result of management decisions, such as decisions to harvest or plant trees, this Decision should ensure that human-induced reversals of removals are always accurately reflected in LULUCF accounts. Moreover, this Decision should provide Member States a limited possibility to exclude emissions resulting from disturbances that are beyond their control from their LULUCF accounts. ***However, the manner in which Member States apply those provisions should not lead to undue under-accounting.***

Amendment

(9) Natural disturbances, such as wildfires, insect and disease infestations, extreme weather events and geological disturbances ***that are beyond the control of, and not materially influenced by, a Member State,*** may result in greenhouse gas emissions or reductions of a temporary nature in the LULUCF sector, or may cause the reversal of previous removals. As reversal can also be the result of management decisions, such as decisions to harvest or plant trees, this Decision should ensure that human-induced reversals of removals are always accurately reflected in LULUCF accounts. Moreover, this Decision should provide Member States a limited possibility to exclude emissions resulting from disturbances ***in afforestation, reforestation and forest management*** that are beyond their control from their LULUCF accounts ***through the use of background levels and margins in accordance with Decision 2/CMP.7.***

Amendment 15

Proposal for a decision Recital 10

Text proposed by the Commission

(10) Reporting rules on greenhouse gas emissions and other information relevant to climate change, including information on the LULUCF sector, fall within the scope of Regulation (EU) No .../... [Commission proposal for a Regulation of the European Parliament and of the Council on a mechanism for monitoring and reporting Union greenhouse gas emissions and for

Amendment

(10) Reporting rules on greenhouse gas emissions and other information relevant to climate change, including information on the LULUCF sector, fall within the scope of Regulation (EU) No.../... [Commission proposal for a Regulation of the European Parliament and of the Council on a mechanism for monitoring and reporting Union greenhouse gas emissions and for

reporting other information at national and Union level relevant to climate change (COM/2011/0789 final - 2011/0372 (COD)], and *are* not *therefore* within the scope of this Decision.

reporting other information at national and Union level relevant to climate change (COM/2011/0789 final — 2011/0372 (COD)], and *should be considered by Member States when monitoring and reporting, although they do not fall* within the scope of this Decision.

Amendment 16

Proposal for a decision

Recital 12

Text proposed by the Commission

(12) Member State LULUCF Action Plans should set out measures to limit or reduce emissions and to maintain or increase removals from the LULUCF sector. Each LULUCF Action Plan should contain certain information as specified in this Decision. Moreover, to promote best practice, an indicative list of measures that may also be included in those plans should be set out in Annex to this Decision. The Commission should *periodically evaluate the content* and implementation of Member States' LULUCF Action Plans *and*, where appropriate, *provide* recommendations to enhance Member State action.

Amendment

(12) Member State LULUCF Action Plans should set out *nationally appropriate* measures to limit or reduce emissions and to maintain or increase removals from the LULUCF sector. Each LULUCF Action Plan should contain certain information as specified in this Decision. Moreover, to promote best practice, an indicative list of measures that may also be included in those plans should be set out in Annex to this Decision. The Commission should *provide guidance and adopt structural guidelines for the preparation of those Plans, and an ad hoc working group of national experts shall be constituted in order to evaluate the* implementation of Member States' LULUCF Action Plans *together with the Commission*. Where appropriate, *the Commission may issue practicable* recommendations to enhance Member State action. *Participation of the public during the preparation, modification and review of these plans should be provided for in this Decision.*

Amendment 17

Proposal for a decision Recital 13

Text proposed by the Commission

(13) The power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to update the definitions laid down in **Article 2** in the light of changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol or other multilateral **agreement** relevant to climate change concluded by the Union, to amend Annex I to add accounting periods and ensure consistency between those accounting periods and the relevant periods **applicable to Union emission reduction commitments in other sectors**, to amend Annex II with updated reference levels in accordance with the proposed reference levels submitted by Member States **pursuant to Article 6** subject to corrections made in accordance with this Decision, to revise the information specified in Annex III in accordance with scientific progress and to revise the conditions relating to the accounting rules for natural disturbances laid down in **Article 9(2)** in the light of scientific progress or to reflect revisions to acts adopted by the UNFCCC or Kyoto Protocol bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing-up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and Council.

Amendment

(13) The power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to update the definitions laid down in **this Decision** in the light of changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol or other multilateral **agreements** relevant to climate change concluded by the Union, to amend Annex I to add accounting periods and ensure consistency between those accounting periods and the relevant periods **adopted by the bodies of the UNFCCC, or other multilateral agreement relevant to climate change concluded by the Union**, to amend Annex II with updated reference levels in accordance with the proposed reference levels submitted by Member States subject to corrections made in accordance with this Decision **and in the light of changes to reference levels approved by the bodies of the UNFCCC or the Kyoto Protocol**, to revise the information specified in Annex III in accordance with scientific progress **and in the light of changes adopted by the bodies of the UNFCCC or the Kyoto Protocol or other successor frameworks** and to revise the conditions relating to the accounting rules for natural disturbances laid down in **this Decision** in the light of scientific progress or to reflect revisions to acts adopted by the UNFCCC or Kyoto Protocol bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing-up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the

European Parliament and Council.
*Delegated acts should be adopted,
safeguarding the European Parliament's
right to object.*

Amendment 18

Proposal for a decision Recital 13 a (new)

Text proposed by the Commission

Amendment

(13a) The Commission should examine whether, in drawing up and implementing the action plans on greenhouse gas removals, there is potential for promoting agricultural investment.

Amendment 19

Proposal for a decision Recital 14

Text proposed by the Commission

Amendment

(14) Since the objectives of the proposed action cannot, by their very nature, be sufficiently achieved by the Member States alone and can therefore by reason of scale and effects of the action be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Decision does not go beyond what is necessary in order to achieve those objectives,

(14) Since the objectives of the proposed action cannot, by their very nature, be sufficiently achieved by the Member States alone and can therefore by reason of scale and effects of the action be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. ***LULUCF-issues, such as forest policy, are under Member States' competence. The Union should not intervene in relation to national forest policies and should respect the competence of Member States in this field.*** In accordance with the principle of proportionality, as set out in that Article, this Decision does not go beyond what is necessary in order to achieve those objectives,

Amendment 20

Proposal for a decision Article 1

Text proposed by the Commission

This Decision sets out accounting rules applicable to emissions and removals resulting from land use, land use change and forestry activities. It also provides for Member State LULUCF Action Plans to limit or reduce emissions and to maintain or increase removals, **and for the evaluation of those plans by the Commission.**

Amendment

This Decision sets out accounting rules for **Member States** applicable to emissions and removals resulting from land use, land use change and forestry activities. **This Decision does not lay down accounting or reporting obligations for private parties.** It also provides for Member States LULUCF Action Plans to limit or reduce emissions and maintain or increase removals.

Amendment 21

Proposal for a decision Article 2 – paragraph 1 – point c

Text proposed by the Commission

(c) ‘afforestation’ is the direct human-induced conversion of land that has not been forest for a period of at least 50 years to forest through planting, seeding and/or the human-induced promotion of natural seed sources, where the conversion **has taken** place after **1 January 1990**;

Amendment

(c) ‘afforestation’ is the direct human-induced conversion of land that has not been forest for a period of at least 50 years to forest through planting, seeding and/or the human-induced promotion of natural seed sources, where the conversion **took** place after **1 December 1989**;

Amendment 22

Proposal for a decision Article 2 – paragraph 1 – point d

Text proposed by the Commission

(d) ‘reforestation’ is any direct human-induced conversion of land that is not forest to forest through planting, seeding and/or the human-induced promotion of natural seed sources, on land that was covered with forest, but that has been

Amendment

(d) ‘reforestation’ is any direct human-induced conversion of land that is not forest to forest through planting, seeding and/or the human-induced promotion of natural seed sources, on land that was covered with forest, but that has been

converted to land without forest, where the conversion has taken place after **1 January 1990**;

converted to land without forest, where the conversion has taken place after **31 December 1989**;

Amendment 23

Proposal for a decision

Article 2 – paragraph 1 – point e

Text proposed by the Commission

(e) ‘deforestation’ is the direct human-induced conversion of forest to land that is not forest, where the conversion has taken place after **1 January 1990**;

Amendment

(e) ‘deforestation’ is the direct human-induced conversion of forest to land that is not forest, where the conversion has taken place after **31 December 1989**;

Amendment 24

Proposal for a decision

Article 2 – paragraph 1 – point j

Text proposed by the Commission

(j) ‘carbon stock’ is the quantity of the element carbon stored in a carbon pool, **expressed in millions of tonnes**;

Amendment

(j) ‘carbon stock’ is the quantity of the element carbon stored in a carbon pool;

Amendment 25

Proposal for a decision

Article 2 – paragraph 1 – point p

Text proposed by the Commission

(p) ‘harvested wood product’ is any **product of wood harvesting, including wood material and bark**, that has left a site where wood is harvested;

Amendment

(p) ‘harvested wood product’ is any wood material, **including bark**, that has left a site where wood is harvested;

Amendment 26

Proposal for a decision
Article 2 – paragraph 1 – point t

Text proposed by the Commission

(t) 'natural *disturbance*' is any non-anthropogenic *event* or *circumstance that causes significant emissions in forests or agricultural soils and the occurrence of which* is beyond the control of *the relevant Member State provided the Member State is also objectively unable to significantly limit the effect of the event or circumstance, even after its occurrence, on emissions*;

Amendment

(t) 'natural *disturbances*' are nonanthropogenic *events* or *nonanthropogenic circumstances*. *For the purposes of this Decision, these events or circumstances are those that cause significant emissions in forests and are beyond the control of, and not materially influenced by, a Member State. These may include wildfires, insect and disease infestations, extreme weather events and/or geographical disturbances, beyond the control of, and not materially influenced by, a Member State. These exclude harvesting and prescribed burning*;

Amendment 27

Proposal for a decision
Article 2 – paragraph 1 – point t a (new)

Text proposed by the Commission

Amendment

(ta) '*background level*' is the average of consistent and initially complete time series containing 1990-2009 emissions associated with natural disturbances after the application of an iterative process to remove outliers, based on twice the standard deviation around the mean until no outliers can be identified. Alternatively, Member States may apply a transparent and comparable country specific approach using a consistent and initially complete time series of data including for a period containing 1990-2009. All approaches shall avoid the expectation of net credits during the commitment period. If a Member State's forest management reference level does not include a background level of emissions, for the application of the

background as referred to in Article 9(2), a value for the background level shall be estimated by applying the first approach mentioned above. Where the background level is defined as above, the margin would be equal twice the standard deviation on the time series defining the background level. In the case that the background level is defined using the country-specific approach or the Member State's reference level is zero, the Member State must describe how a margin is established, where a margin is needed. All approaches should avoid the expectation of net credits during the commitment period.

Amendment 28

Proposal for a decision

Article 2 – paragraph 1 – point u

Text proposed by the Commission

(u) ‘half-life value’ is the number of years it takes for the carbon *content of a wood product* to decrease to one half of its initial *quantity*;

Amendment

(u) ‘half-life value’ is the number of years it takes for the *quantity of carbon stored in harvested wood products within one of the categories listed in Article 7(2)* to decrease to one half of its initial *value*;

Amendment 29

Proposal for a decision

Article 2 – paragraph 1 – point v

Text proposed by the Commission

(v) ‘the instantaneous oxidation method’ is an accounting method that assumes that the release into the atmosphere of the entire quantity of carbon stored in harvested wood products occurs at the time *when a Member State includes those products into its accounts pursuant to this Decision*;

Amendment

(v) ‘the instantaneous oxidation method’ is an accounting method that assumes that the release into the atmosphere of the entire quantity of carbon stored in harvested wood products occurs at the time *of harvest*;

Amendment 30

Proposal for a decision Article 2 – paragraph 2

Text proposed by the Commission

2. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to amend the definitions in paragraph 1 of this Article ***for the purpose of updating*** those definitions ***in the light of*** changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol, or other multilateral agreement relevant to climate change concluded by the Union.

Amendment

2. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to amend the definitions in paragraph 1 of this Article ***to ensure consistency between*** those definitions ***and any*** changes to ***relevant*** definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol ***within the framework of the UNFCCC***, or other multilateral agreement relevant to climate change concluded by the Union.

Amendment 31

Proposal for a decision Article 3 – paragraph 1

Text proposed by the Commission

1. For each accounting period specified in Annex I, Member States shall draw up and maintain accounts that accurately reflect all emissions and removals resulting from the activities on their territory falling within the following categories of activity:

- (a) afforestation;
- (b) reforestation;
- (c) deforestation;
- (d) forest management;
- (e) cropland management;
- (f) grazing land management.

Amendment

1. For each accounting period specified in Annex I, Member States shall draw up and maintain accounts that accurately reflect all emissions and removals resulting from the activities on their territory falling within the following categories of activity:

- (a) afforestation;
- (b) reforestation;
- (c) deforestation;
- (d) forest management;
- (e) cropland management;
- (f) grazing land management;
- (g) wetland drainage, within one year following the publication of relevant guidance published by the IPCC;***

Member States may also draw up and maintain accounts that accurately reflect emissions and removals resulting from revegetation, *and wetland drainage and rewetting*.

(h) wetland rewetting, within one year following the publication of relevant guidance published by the IPCC.

Member States may also draw up and maintain accounts that accurately reflect emissions and removals resulting from revegetation.

Amendment 32

Proposal for a decision

Article 4 – title

Text proposed by the Commission

General accounting rules

Amendment

Accounts of LULUCF Activities

Amendment 33

Proposal for a decision

Article 4 – paragraph 2

Text proposed by the Commission

2. Emissions and removals resulting from any activity falling within one or more categories of activity referred to in Article 3(1) shall only be accounted for under one category.

Amendment

2. Emissions and removals resulting from any activity falling within one or more categories of activity referred to in Article 3(1) shall only be accounted for under one category *to prevent double counting*.

Amendment 34

Proposal for a decision

Article 4 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Member States shall make any technical corrections and recalculations necessary to include in their existing and newly established accounts, where otherwise excluded, the carbon pools referred to in this paragraph, and greenhouse gases

referred to in Article 3(2).

Amendment 35

Proposal for a decision Article 4 – paragraph 7

Text proposed by the Commission

7. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to amend Annex I to add accounting periods **and** to ensure consistency between those accounting periods and the relevant ***periods applicable to Union emission reduction commitments in other sectors.***

Amendment

7. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to amend Annex I to add accounting periods ***if necessary so as*** to ensure consistency between those accounting periods and the relevant periods ***adopted by the bodies of the UNFCCC or the Kyoto Protocol within the framework of the UNFCCC, or other multilateral agreement relevant to climate change concluded by the Union.***

Amendment 36

Proposal for a decision Article 5 – paragraph 1

Text proposed by the Commission

1. In accounts relating to reforestation, Member States shall reflect emissions and removals resulting only from such activities taking place on those lands that were not forest on ***1 January 1990.***

Amendment

1. In accounts relating to reforestation, Member States shall reflect emissions and removals resulting only from such activities taking place on those lands that were not forest on ***31 December 1989.***

Amendment 37

Proposal for a decision Article 5 – paragraph 3

Text proposed by the Commission

3. ***Where*** Member States ***reflect in their accounts*** methane (CH₄) and nitrous oxide (N₂O) emissions resulting from afforestation, reforestation and

Amendment

3. Member States ***shall account for*** methane (CH₄) and nitrous oxide (N₂O) emissions resulting from afforestation, reforestation and deforestation activities.

deforestation activities, *such* emissions shall represent the total emissions for the years in each accounting period specified in Annex I, calculated by summing up the emissions occurring in each year in that accounting period, on the basis of transparent and verifiable data.

Such emissions shall represent the total emissions for the years in each accounting period specified in Annex I, calculated by summing up the emissions occurring in each year in that accounting period, on the basis of transparent and verifiable data.

Amendment 38

Proposal for a decision Article 5 – paragraph 4

Text proposed by the Commission

4. Member States shall *continue to draw up and* maintain accounts *that reflect* emissions and removals *resulting from land* that *was* identified in accounts pursuant to Article 4(3) under afforestation, reforestation and deforestation even where such activity is no longer conducted on that land.

Amendment

4. Member States shall maintain accounts *for* emissions and removals *on lands* that *have been* identified in accounts pursuant to Article 4(3) under afforestation, reforestation and deforestation even where such activity is no longer conducted on that land.

Amendment 39

Proposal for a decision Article 6 – paragraph 1

Text proposed by the Commission

1. *In accounts relating to forest management*, Member States shall *reflect the* emissions and removals resulting from *such* activities, calculated as emissions and removals in each accounting period specified in Annex I, minus the value obtained by multiplying the number of years in that accounting period by their reference level specified in Annex II.

Amendment

1. Member States shall *account for* emissions and removals resulting from *forest management* activities, calculated as emissions and removals in each accounting period specified in Annex I, minus the value obtained by multiplying the number of years in that accounting period by their reference level specified in Annex II.

Amendment 40

Proposal for a decision Article 6 – paragraph 2

Text proposed by the Commission

2. Where the result of the calculation referred to in paragraph 1 for an accounting period is negative, Member States shall enter into their forest management accounts total emissions and removals of no more than the equivalent of 3.5 per cent of a Member State's emissions in its base year, as submitted to the UNFCCC in that Member State's reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1, excluding emissions and removals from activities referred to in Article 3(1), multiplied by the number of years in that accounting period.

Amendment 41

Proposal for a decision Article 6 – paragraph 3

Text proposed by the Commission

3. Member States shall ensure that the calculation methods they apply in respect of their accounts for forest management activities are consistent with the calculation methods applied for the calculation of their reference levels specified in Annex II with regards to the following aspects:

Amendment

2. Where the result of the calculation referred to in paragraph 1 for an accounting period is negative, Member States shall enter into their forest management accounts total emissions and removals of no more than the equivalent of 3.5 per cent of a Member State's emissions in its base year **or base period**, as submitted to the UNFCCC in that Member State's reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1, excluding emissions and removals from activities referred to in Article 3(1), multiplied by the number of years in that accounting period.

Amendment

3. Member States shall ensure that the calculation methods they apply in respect of their accounts for forest management activities are **in accordance with Appendix II of Decision 2/CMP.6 and** consistent with the calculation methods applied for the calculation of their reference levels specified in Annex II with regards to the following aspects:

Amendment 42

Proposal for a decision Article 6 – paragraph 3 – point c

Text proposed by the Commission

Amendment

(c) harvested wood products;

deleted

Amendment 43

Proposal for a decision Article 6 – paragraph 4

Text proposed by the Commission

Amendment

4. No later than one year before the end of each accounting period, Member States shall communicate to the Commission *proposed* revised reference levels for the following accounting period in accordance with the methodology in *Decision -/CMP.7* used for calculating the reference levels set out in *that decision*.

4. Reference levels for forest management shall be identical to those established by acts approved by the UNFCCC or Kyoto bodies. No later than one year before the end of each accounting period, Member States shall communicate to the Commission revised reference levels for the following accounting period in accordance with the **process and methodology in Decisions 2/CMP.6 and 2/CMP.7** used for calculating the reference levels set out in *Decision 2/CMP.7*.

For the period after 2020 comprehensive land-based accounting shall be used.

Amendment 44

Proposal for a decision Article 6 – paragraph 5

Text proposed by the Commission

Amendment

5. If there are changes to the relevant provisions of Decision *-/CMP.7*, the Member States shall communicate to the Commission *proposed* revised reference levels reflecting those changes no later than six months after the adoption of those changes.

5. If there are changes to the relevant provisions of Decision **2/CMP.6 or Decision 2/CMP.7**, the Member States shall communicate to the Commission revised reference levels reflecting those changes no later than six months after the adoption of those changes.

Amendment 45

Proposal for a decision Article 6 – paragraph 6

Text proposed by the Commission

6. If improved methodologies become available allowing a Member State to calculate reference levels in a significantly more accurate manner or where there are significant improvements in the quality of data available to a Member State, the Member State concerned shall communicate to the Commission *proposed* revised reference levels reflecting those changes without delay.

Amendment

6. If improved methodologies become available allowing a Member State to calculate reference levels in a significantly more accurate manner or where there are significant improvements in the quality of data available to a Member State, the Member State concerned *shall carry out a technical adjustment following the provisions of Decision 2/CMP.7 and* shall communicate to the Commission revised reference levels reflecting those changes without delay.

Amendment 46

Proposal for a decision Article 6 – paragraph 7

Text proposed by the Commission

7. For the purposes of paragraphs 4, 5 and 6, Member States shall specify the amount of annual emissions resulting from natural disturbances which have been included in their *proposed* revised reference levels and the manner in which they estimated that amount.

Amendment

7. For the purposes of paragraphs 4, 5 and 6, Member States shall specify the amount of annual emissions resulting from natural disturbances which have been included in their revised reference levels and the manner in which they estimated that amount.

Amendment 47

Proposal for a decision Article 6 – paragraph 8

Text proposed by the Commission

8. The Commission shall *verify the accuracy of proposed* revised reference

Amendment

8. The Commission shall *use* revised reference levels *as defined in the*

levels.

UNFCCC process.

For the purposes of paragraph 4, and in the absence of specific acts adopted by the UNFCCC or Kyoto bodies or other successor frameworks establishing forest management reference levels, the Commission shall verify the accuracy of new reference levels.

Amendment 48

Proposal for a decision Article 6 – paragraph 9

Text proposed by the Commission

9. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to update the reference levels in Annex II *as necessary*.

Amendment

9. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to update the reference levels in Annex II, *in the light of changes to the references levels approved by the bodies of the UNFCCC or the Kyoto Protocol.*

Amendment 49

Proposal for a decision Article 6 – paragraph 10 a (new)

Text proposed by the Commission

Amendment

10a. No later than six months before submitting the Union position to the UNFCCC, the Commission shall conduct consultations with Member States, as appropriate, so as to ensure completeness in its submission.

Amendment 50

Proposal for a decision Article 7 – paragraph 1

Text proposed by the Commission

1. Member States shall reflect in their accounts pursuant to Article 3(1) emissions from harvested wood products containing carbon on 1 January 2013 even where such harvested wood products were harvested prior to this date.

Amendment

1. ***Harvested wood products as such shall not be considered as emissions of greenhouse gas.*** Member States shall reflect in their accounts pursuant to Article 3(1) emissions from harvested wood products containing carbon on 1 January 2013 even where such harvested wood products were harvested prior to this date ***and shall distinguish between products originating from deforestation and forest management.***

Amendment 51

Proposal for a decision Article 7 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Member States may use country-specific half-life values instead of the half-life values specified in Annex III provided that those values are determined by the Member State on the basis of transparent and verifiable data.

Amendment

Member States may use country-specific half-life values instead of the half-life values specified in Annex III provided that those values are determined by the Member State on the basis of transparent and verifiable data, ***and that they are at least as detailed as those in Annex III.***

Amendment 52

Proposal for a decision Article 7 – paragraph 2 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

Imported harvest wood products irrespective of their origin, shall not be accounted for by the importing Member State.

Amendment 53

Proposal for a decision

Article 7 – paragraph 2 – subparagraph 3

Text proposed by the Commission

In accounts relating to exported harvested wood products, Member States may use country-specific half-life values instead of the half-life values specified in Annex III, provided that those values are determined by the Member State on the basis of transparent and verifiable data on the use of those harvested wood products in the importing country.

Amendment

In accounts relating to exported harvested wood products, Member States may use country-specific half-life values instead of the half-life values specified in Annex III, provided that those values are determined by the Member State on the basis of transparent and verifiable data on the use of those harvested wood products in the importing country ***and that they are at least as detailed or accurate as those in Annex III.***

Amendment 54

Proposal for a decision

Article 7 – paragraph 2 – subparagraph 3 a (new)

Text proposed by the Commission

Amendment

Member States electing to use country-specific half life values for exported harvest wood products shall notify the Commission one year prior to the end of the accounting period for review and approval.

Amendment 55

Proposal for a decision

Article 7 – paragraph 2 – subparagraph 3 b (new)

Text proposed by the Commission

Amendment

Member States shall not use country-specific half-life values for harvest wood products placed on the market in the Union that deviate from those used by the importing Member State in their accounts under Article 3(1).

Amendment 56

Proposal for a decision

Article 7 – paragraph 2 – subparagraph 3 c (new)

Text proposed by the Commission

Amendment

Member States shall account for emissions resulting from harvest wood products resulting from deforestation on the basis of instantaneous oxidation.

Amendment 57

Proposal for a decision

Article 7 – paragraph 4

Text proposed by the Commission

Amendment

4. ***Where*** Member States reflect in their accounts emissions resulting from harvested wood products that were harvested for energy purposes, they shall do so also on the basis of the instantaneous oxidation method.

4. Member States ***shall*** reflect in their accounts emissions resulting from harvested wood products that were ***imported or*** harvested for energy purposes, they shall do so also on the basis of the instantaneous oxidation method.

Amendment 58

Proposal for a decision

Article 7 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Member States shall track harvested wood products that were harvested outside the Union and that are used for energy purposes within the Member State, for the purpose of providing a summary of emissions while indicating the country of harvest of the harvested wood product and whether it was harvested in a sustainable manner. For informative purposes the emissions avoided through the use of this biomass may be calculated.

Amendment 59

Proposal for a decision Article 7 – paragraph 6

Text proposed by the Commission

6. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to revise the information specified in Annex III in accordance with scientific progress.

Amendment

6. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to revise the information specified in Annex III in accordance with scientific progress ***and in the light of changes adopted by the bodies of the UNFCCC or the Kyoto Protocol or other successor frameworks.***

Amendment 60

Proposal for a decision Article 9 – paragraph 1

Text proposed by the Commission

1. Where the conditions set out in ***paragraph 2*** are met, Member States may exclude non-anthropogenic greenhouse gas emissions by sources resulting from natural disturbances from calculations relevant to their accounting obligations pursuant to points (a), (b), (d), (e) and (f) of Article 3(1). If Member States exclude such emissions they shall also exclude any subsequent removals on lands where those natural disturbances have occurred. However, non-anthropogenic greenhouse gas emissions by sources resulting from natural disturbances which have been included in the calculation of their reference level pursuant to Article 6(4), Article 6(5) or Article 6(6) shall not be excluded.

Amendment

1. Where the conditions set out in ***paragraph 3*** are met, Member States may exclude non-anthropogenic greenhouse gas emissions by sources resulting from natural disturbances from calculations relevant to their accounting obligations pursuant to points (a), (b), (d), (e) and (f) of Article 3(1). If Member States exclude such emissions they shall also exclude any subsequent removals on lands where those natural disturbances have occurred. However, non-anthropogenic greenhouse gas emissions by sources resulting from natural disturbances which have been included in the calculation of their reference level pursuant to Article 6(4), Article 6(5) or Article 6(6) shall not be excluded.

Amendment 61

Proposal for a decision

Article 9 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. For afforestation and reforestation activities referred to in points (a) and (b) of Article 3(1), Member States shall calculate a background level of emissions from natural disturbances. In accordance with Decision 2/CMP.7 Member States may exclude either annually or at the end of the accounting period referred to in Annex I, emissions from natural disturbances that any in single year exceed the afforestation and deforestation background level plus the margin.

Amendment 62

Proposal for a decision

Article 9 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b For forest management activities referred to in point (d) of Article 3(1), Member States may exclude from the accounting, either annually, or at the end of second commitment period, emissions from natural disturbances that in any single year exceed the forest management background level, plus margin, where a margin is needed.

Amendment 63

Proposal for a decision

Article 9 – paragraph 2

Text proposed by the Commission

Amendment

2. Member States may exclude non-anthropogenic greenhouse gas emissions

2. Member States may exclude non-anthropogenic greenhouse gas emissions

by sources in accordance with paragraph 1 from calculations relevant to their accounting obligations pursuant to points (a), (b) and (d) of Article 3(1) ***where those non-anthropogenic greenhouse gas emissions from such natural disturbances in a single year exceed 5 per cent of the total emissions of a Member State in its base year as submitted to the UNFCCC in that Member State's reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1 excluding emissions and removals from activities referred to in Article 3(1), provided that the following conditions are met:***

- (a) the Member State identifies all land areas excluded from the purpose of the Member States' accounts pursuant to points (a), (b) and (d) of Article 3(1), including by their geographical location, year and types of natural disturbances;***
- (b) the Member State estimates the annual non-anthropogenic greenhouse gas emissions by sources resulting from natural disturbances and the subsequent removals in the excluded land areas;***
- (c) no land-use change has occurred on the excluded land areas and the Member State uses transparent and verifiable methods and criteria to identify land-use change on these land areas;***
- (d) the Member State, where practicable, undertakes measures to manage or control the impact of the natural disturbances;***
- (e) the Member State, where possible, undertakes measures to rehabilitate the excluded land areas;***
- (f) emissions resulting from harvested wood products recovered by salvage logging, were not excluded from accounting.***

by sources in accordance with paragraph 1 from calculations relevant to their accounting obligations pursuant to points (a), (b) and (d) of Article 3(1).

Member States shall, assisted by the Commission where appropriate, make any

technical corrections or recalculations to their forest management reference level specified in Annex II, to include, if not otherwise included in conformity with this paragraph, the background level of emissions associated with annual natural disturbances.

Amendment 64

Proposal for a decision Article 9 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Member States shall calculate the net emissions and removals subject to paragraph 2 and shall provide transparent information:

(a) showing that all lands subject to exclusion are identified, including by their georeferenced location, year and types of natural disturbances;

(b) showing how annual emissions resulting from natural disturbances and the subsequent removals in those areas are estimated;

(c) showing that no land-use change has occurred on the lands for which exclusion is applied and explaining the methods and criteria for identifying any future land-use changes on those land areas during the accounting period.

(d) demonstrating that the occurrences were beyond the control of, and not materially influenced by, the Member State in the accounting period, by demonstrating practicable efforts to prevent, manage or control the occurrences for which exclusions is claimed.

(e) demonstrating efforts taken to rehabilitate, where practicable, the land for which exclusion is claimed.

(f) showing that emissions associated with salvage logging, were not excluded from accounting.

Member States shall not exclude from accounting emissions from natural disturbances on those lands that are subject to land-use change following the disturbance.

Amendment 65

Proposal for a decision Article 9 – paragraph 5

Text proposed by the Commission

5. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to revise the conditions referred to *in the first subparagraph of paragraph 2* in the light of scientific progress or to reflect revisions to acts adopted by UNFCCC or Kyoto Protocol bodies.

Amendment

5. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to revise the conditions referred to *in paragraph 3* in the light of scientific progress or to reflect revisions to acts adopted by UNFCCC or Kyoto Protocol bodies.

Amendment 66

Proposal for a decision Article 10 – paragraph 1

Text proposed by the Commission

1. No later than *six months* after the beginning of each accounting period specified in Annex I, Member States shall draw up and transmit to the Commission draft LULUCF Action Plans to limit or reduce emissions and maintain or increase removals resulting from the activities referred to in Article 3(1). Member States shall ensure that a broad range of stakeholders are consulted.

The *draft* LULUCF Action Plans shall

Amendment

1. No later than *one year* after the beginning of each accounting period specified in Annex I, Member States shall draw up and transmit to the Commission LULUCF Action Plans *as a separate document or where available as a clearly identifiable part of their national Low-carbon Development Strategies*, to limit or reduce emissions and maintain or increase removals resulting from the activities referred to in Article 3(1). Member States shall ensure that a broad range of stakeholders are consulted.

The LULUCF Action Plans shall cover the

cover the duration of the relevant accounting period specified in Annex I.

duration of the relevant accounting period specified in Annex I.

Amendment 67

Proposal for a decision Article 10 – paragraph 2

Text proposed by the Commission

2. **Member States shall include in their draft** LULUCF Action Plans the following information relating to each of the activities referred to in Article 3(1):

(a) a description of past trends of emissions and removals;

(b) projections for emissions and removals for the respective accounting period;

(c) an analysis of the potential to limit or reduce emissions and to **maintain or** increase removals;

(d) a list of measures, **including, as appropriate**, those specified in Annex IV, to be adopted in order to pursue the mitigation potential, where identified in accordance with the analysis referred to in point (c);

(e) policies foreseen to implement the measures referred to in point (d), including a description of the expected effect of those measures on emissions and removals;

Amendment

2. **The** LULUCF Action Plans **shall include** the following information relating to each of the activities referred to in Article 3(1):

(a) a description of past and recent trends of emissions and removals **including historic trends to the extent that those can reasonably be reconstructed**;

(b) projections for emissions and removals **consistent with the trends in population, infrastructure development, energy use, agriculture intensity and forestry**, for the respective accounting period;

(c) an analysis of the potential to limit or reduce emissions and to increase removals **including through the substitution of greenhouse gas intensive materials and energy feed stocks, while enhancing overall sink capacity**;

(d) a list of **the most appropriate** measures **to meet national circumstances, to be adopted in order to pursue the mitigation potential**, where identified in accordance with the analysis referred to in point (c), including, **but not limited to**, those **indicatively** specified in Annex IV. **Member States may ask the Commission to provide technical and operational guidance on the matters covered by this point**;

(e) policies foreseen to implement the measures referred to in point (d), including a description of the expected effect of those measures on emissions and removals;

(f) timetables for the adoption and implementation of the measures referred to in point (d).

(f) timetables for the adoption and implementation of the measures referred to in point (d).

Amendment 68

Proposal for a decision

Article 10 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. The Commission shall provide operational guidance and technical assistance to Member States and adopt structural guidelines for the LULUCF Action Plans to ensure comparable and complete exchange of information.

Member States shall conform to these guidelines and the Commission may ask a Member State to modify or supplement these Plans to ensure that they comply with the guidelines. This paragraph shall apply without prejudice to Member States' national competence over forestry policy.

If Member States have national programmes or action plans concerning the agricultural and forestry sector and these programmes fulfil the requirements of paragraph 2 and those of the structural guidelines, Member States may use these programmes and action plans as substitute programmes for LULUCF Action Plans.

The Commission shall hold consultations with the Member States on their LULUCF Action Plans and within three months shall publish the findings of those consultations in a synthesis report, with a view of facilitating the exchange of knowledge and best practices among Member States.

The Commission may issue practicable recommendations, as appropriate, with a view to enhancing the EU's efforts to limit or reduce emissions and maintain or

increase removals.

Member States shall take due account of the consultations with the Commission, and shall publish in electronic form and make available to the public their LULUCF Action Plans within three months of receiving the Commission's recommendations.

Amendment 69

Proposal for a decision Article 10 – paragraph 3

Text proposed by the Commission

Amendment

3. The Commission shall evaluate a Member State's draft LULUCF Action Plan within three months of receiving all relevant information from that Member State. The Commission shall publish the results of that evaluation and may issue recommendations, as appropriate, with a view to enhance Member States' efforts to limit or reduce emissions and maintain or increase removals.

deleted

Member States shall take due account of the Commission's findings and shall publish in electronic form and make available to the public their LULUCF Action Plans within three months of receiving the Commission's evaluation.

Amendment 70

Proposal for a decision Article 10 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The Commission shall publish a synthesis report on the progress of implementation of Member States' Action Plans.

Amendment 71

Proposal for a decision

Article 10 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4a. An ad hoc working group of national experts shall be constituted in order to evaluate the implementation of the national action plans together with the Commission.

Implementation shall be assessed within six months of receiving the reports referred to in paragraph 4, and the Commission by common accord with the ad hoc working group of national experts, may issue practicable recommendations, as appropriate, with a view to enhancing Member States' efforts to limit or reduce emissions and maintain or increase removals. Member States shall take due account of the Commission's and the national expert group's findings.

Amendment 72

Proposal for a decision

Article 10 – paragraph 4 b (new)

Text proposed by the Commission

Amendment

4b. Early and effective opportunities for the public to participate during the preparation, modification and review of LULUCF Action Plans will be provided in accordance with Article 9 of Regulation (EC) No 1367/2006. The Commission and Member States shall make available to the public, in electronic form, the LULUCF Action Plans and synthesis reports, in accordance with their respective obligations under Regulation (EC) No 1367/2006 and Directive 2003/4/EC.

Amendment 73

Proposal for a decision Article 10 – paragraph 5

Text proposed by the Commission

Amendment

5. The Commission shall evaluate the implementation by Member States of their LULUCF Action Plans within six months of receiving the reports referred to in paragraph 4.

deleted

The Commission shall publish those reports and the results of that evaluation and may issue recommendations, as appropriate, with a view to enhance Member States' efforts to limit or reduce emissions and maintain or increase removals. Member States shall take due account of the Commission's findings.

Amendment 74

Proposal for a decision Article 11

Text proposed by the Commission

Amendment

The Commission shall review the accounting rules in this Decision at the latest within a year of the end of the first accounting period specified in Annex I.

The Commission shall review the accounting rules in this Decision at the latest within a year of the end of the first accounting period specified in Annex I, ***in light of international negotiations and the UNFCCC.***

EXPLANATORY STATEMENT

Accounting for land use, land-use change and forestry (LULUCF) is a key element in climate policy with the potential, among other things, to contribute to mitigation, adaptation, conservation of biodiversity and sustainable use of natural resources. A first step towards incorporating LULUCF sectors into the EU's reduction efforts and ensuring complementarity among Union policies is to establish robust rules to account for emissions and removals occurring from LULUCF activities.

In this respect, LULUCF accounting within the European Union should be driven by three overarching objectives:

- to facilitate compliance with independent international obligations of Member States and the European Union as Parties to the United Nations Framework Convention on Climate Change (UNFCCC) and the Kyoto Protocol;
- to provide policy coherence with existing and contemplated Union legislation for future coordination and integration, including but not limited to the Common Agricultural Policy (CAP) and the Renewable Energy Directive; and
- to ensure that accounting practices and methodologies conform to accepted principles of transparency, consistency, comparability, completeness and accuracy – not only within Member States but among them as members of the European Union.

The approach taken here by your Rapporteur is a surgical one that seeks to achieve these objectives while recognising that much of the legwork has already been performed in decisions taken at the Conference of the Parties to the UNFCCC and Meetings of the Parties to the Kyoto Protocol, including Decision 16/CMP.1, Decision 2/CMP.6 and Decision 2/CMP.7. The European Union must also be conscious of the critical leadership role it plays on climate issues and, when harmonisation is preferred or required, should aim for the highest common denominator among its Member States.

Your Rapporteur therefore welcomes the proposed Decision but considers that it needs to be clarified and strengthened in several respects.

Accounting Obligations

The obligation to establish and account for emissions and removals from the full range of land-related categories of activity that release emissions is an important step towards incorporating these sectors into the Union's reduction efforts. In Durban, wetland drainage and rewetting remained a voluntary activity under Decision 2/CMP.7 to be based on estimation methodologies for wetlands, lands converted to wetlands and land use on drained organic soils in the Intergovernmental Panel on Climate Change (IPCC) guidelines mostly recently adopted or encouraged by the Conference of the Parties and any other subsequent clarifications agreed thereto. Accounting of wetland drainage and rewetting by some Member States and not others also leads to inconsistencies across the Union.

Your Rapporteur therefore proposes the inclusion of wetland drainage and rewetting as a category of activity for which mandatory accounting is appropriate.

General Accounting Rules

Accurate accounting of the changes to the carbon stock for each category of activity requires the inclusion of known carbon pools and greenhouse gases. In addition, in the interests of ensuring harmonisation with an eye towards further integration into the Union's reduction commitments and with existing and contemplated Union legislation, all Member States should be required to account for carbon stock using the same carbon pools and greenhouse gases. To the extent Member States require assistance in making technical corrections and adjustments to account for carbon pools and greenhouse gases that have otherwise been excluded from accounting, the Commission should provide assistance where appropriate.

Your Rapporteur therefore proposes to require accounting for all carbon pools and greenhouse gases for each category of activity and calls upon the Commission to provide assistance.

Harvested Wood Products

In Durban, it was decided that harvested wood products (HWP) shall be accounted for on the basis of instantaneous oxidation—meaning the carbon stored in the wood is considered released at harvest—unless transparent and verifiable data for certain HWP categories is available in which case it shall be estimated using the first-order decay function with default half-lives. Member States are also allowed to use country-specific data to replace the default half-lives. This structure could result in potential inconsistencies within the Union, such as: (i) two Member States using country-specific half-lives for a third country that differ from one another; or (ii) one Member State using country-specific half-lives for another Member State that differs from what it uses for itself. There is the need to eliminate these potential inconsistencies before they occur.

Your Rapporteur therefore proposes first to require Member States to notify the Commission for review and approval of its election to use country-specific half-lives for exported HWP outside the Union, and then to prohibit Member States from using country-specific half-lives for HWP placed on the market within the Union that deviate from those used by the importing Member State.

In addition, the current framework for accounting for HWP creates data gaps when those products are used for energy purposes. This is particularly relevant to woody biomass used in bioenergy and the zero-emissions assumption that underlies both the Renewable Energy Directive and the EU Emission Trading Scheme. While Member States are required to account for internally harvested HWP used for energy purposes on the basis of instantaneous oxidation—therefore providing a mechanism within the Union and a legal framework to account for those emissions—this is not always the case for third countries. The upcoming entry into effect of the EU Timber Regulation, working in tandem with the modernisation of the Community Customs Code, provide timely tools to assist with eliminating this data gap.

Your Rapporteur therefore proposes to require Member States to track and account for

indicative purposes only emissions from HWP that were harvested outside the Union and used for energy purposes within the Member State on the basis of instantaneous oxidation while also providing information on the country of harvest and whether harvested in a sustainable manner.

Natural Disturbances

In Durban, emissions from natural disturbances may be excluded from afforestation, reforestation and forest management activities in certain circumstances. The approach requires Member States to estimate background levels and margins for the purposes of establishing what emissions may be excluded, and then allows exclusion of those emissions only when certain conditions are met. Decision 2/CMP.7 also requires Member States to use the same methodologies applied to forest management to afforestation and reforestation. The need for consistency, however, is not limited to just categories of activity but also applies to Member States.

Your Rapporteur therefore proposes to have Member States calculate background levels and margins and comply with conditions in accordance to Decision 2/CMP.7, and to make corresponding technical corrections and adjustments as necessary to bring their accounting into compliance.

Definitions

Several terms used throughout the document are not defined or require further clarification. These terms are relevant to the uniform understanding and application of the obligations identified throughout the Decision.

Your Rapporteur therefore proposes to include or clarify definitions for carbon stock, reforestation, afforestation, deforestation, harvested wood products, background level, margin, half-life value, and instantaneous oxidation.

LULUCF Action Plans

Member States should explore actions to reduce emissions and maintain or increase removals from the categories of activities covered herein. In particular, these activities should identify trends and explore further integration into other Union policies. The Commission should be charged with providing guidance and technical assistance to Member States, as appropriate, and empowered to issue recommendations for further action. Public participation and transparency, as required under other Union legislation, should be provided.

Your Rapporteur therefore proposes to clarify the content of the LULUCF Action Plans to include recent trends and projections of emissions and removals and measures to integrate LULUCF sectors into other Union policies. In addition, language clarifying the role of the Commission and obligations to provide access to information and public participation is included.

19.9.2012

OPINION OF THE COMMITTEE ON AGRICULTURE AND RURAL DEVELOPMENT

for the Committee on the Environment, Public Health and Food Safety

on the proposal for a decision of the European Parliament and of the Council on accounting rules and action plans on greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry (COM(2012)0093 – C7-0074/2012 – 2012/0042(COD))

Rapporteur: Julie Girling

SHORT JUSTIFICATION

Main elements of the Commission proposal

The Commission proposes a Decision to provide, as a first step, a legal framework for robust, harmonised and comprehensive accounting rules for the land use, land use change and forestry sector (LULUCF) that are designed to accommodate its specific profile. The proposal establishes a legal framework for the LULUCF sector which is separate from the frameworks regulating the existing commitments (the EU ETS and ESD), meaning that the sector would not formally be included in the 20 % greenhouse gas emission reduction target of the Union at this stage. Only once robust accounting rules and monitoring and reporting are in place, the LULUCF sector could be formally included in the Union's emission reduction targets. To this end, the Commission has also put forward a proposal to repeal Decision No 280/2004/EC concerning a mechanism for monitoring Community greenhouse gas emissions and for implementing the Kyoto Protocol, replacing it by a Regulation on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM (2011)0789).

The Commission notes that the main objective of its proposal is to establish robust and comprehensive accounting rules for LULUCF as well as to enable future policy development towards the full inclusion of LULUCF in the Union's greenhouse gas emission reduction commitments when the conditions are right. To this end the proposed Decision establishes a framework for:

- a mandatory accounting obligation on Member States as regards greenhouse gas emissions by sources and removals by sinks associated with agricultural and forestry

activities in the LULUCF sector and voluntary accounting for revegetation and wetland drainage and rewetting;

- the general accounting rules that must be applied;
- the specific accounting rules for afforestation, reforestation, deforestation, forest management, changes in the harvested wood products pool, cropland management, grazing land management, revegetation, and wetland drainage and rewetting;
- the specific rules for accounting for natural disturbances;
- adopting LULUCF Action Plans in Member States designed to limit or reduce emissions by sources and maintain or increase removals by sinks associated with LULUCF activities, and for the evaluation of those plans by the Commission;
- the Commission's power to update the definitions laid down in Article 2 in the light of changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol or other multilateral agreement relevant to climate change concluded by the Union, to amend Annex I to add accounting periods and ensure consistency between those accounting periods and the relevant periods applicable to Union emission reduction commitments in other sectors, and to amend Annex II with updated reference levels in accordance with the proposed reference levels submitted by Member States subject to corrections made in accordance with this Decision.

The Rapporteur's position

The Rapporteur welcomes the Commission's proposal. She believes that it is an ambitious proposal which supports the need for a more robust accounting regime which aiming to incorporate the recommendations of International Agreements into EU law. The Rapporteur is concerned however that the delegation of power, as prescribed by the Commission, is for "an indeterminate period of time"; the Rapporteur would like to recommend that this be amended to a period of 5 years.

The Rapporteur has made a number of amendments to Commission's text, focusing mainly on the following:

a) International Agreements:

The Rapporteur is aware that this proposal was drafted in advance of the Conclusions of the Durban Convention and has therefore amended a number of articles, including some definitions, to ensure that this EU decision is in keeping with that of the Durban Convention. The Rapporteur considers it essential that where the EU has adopted an international instrument, there is consistency between EU law and international regulation.

b) Burdens on Member States:

The Rapporteur is well aware of the increasing administrative and financial burdens being placed upon Member States. For this reason she has amended the text so as to avoid repetition and duplication of accounting and reporting where possible. This will not affect the quality of

accounting data that is provided but will ensure that Member States are not unduly burdened.

c) National Action Plans:

The Rapporteur understands that the introduction of National Action Plans in this decision is a contentious issue for Member States, thus the Rapporteur has decided to delete the provision for National Action Plans and replace it with a link to the "Regulation (EU) No .../... [Commission proposal for a Regulation of the European Parliament and of the Council on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM/2011/0789)", which requires Member States to monitor and report their emissions and removals within the EU.

AMENDMENTS

The Committee on Agriculture and Rural Development calls on the Committee on the Environment, Public Health and Food Safety, as the committee responsible, to incorporate the following amendments in its report:

Amendment 1

Proposal for a decision

Recital 2

Text proposed by the Commission

(2) Article 9 of Decision No 406/2009/EC requires the Commission to assess modalities to include greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry into the Union's greenhouse gas emission reduction commitment, whilst ensuring the permanence and environmental integrity of the contribution of the sector, and providing for accurate monitoring and accounting of the relevant emissions and removals. This Decision should, therefore, as a first step, set out accounting rules applicable to greenhouse gas emissions and removals from the LULUCF sector. To ensure the preservation and enhancement of carbon stocks in the interim, it should also provide for Member States to **adopt**

Amendment

(2) Article 9 of Decision No 406/2009/EC requires the Commission to assess modalities to include greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry into the Union's greenhouse gas emission reduction commitment, whilst ensuring the permanence and environmental integrity of the contribution of the sector, and providing for accurate monitoring and accounting of the relevant emissions and removals. This Decision should, therefore, as a first step, set out accounting rules applicable to greenhouse gas emissions and removals from the LULUCF sector. To ensure the preservation and enhancement of carbon stocks in the interim, it should also provide for Member States to **include**

LULUCF Action Plans setting out measures to limit or reduce emissions, and to maintain or increase removals, from the LULUCF sector.

measures to **encourage sustainable forest management and sustainable land management to** limit or reduce emissions, and to maintain or increase removals, from the LULUCF sector, **in their low-carbon growth strategies**.

Justification

National Action Plans would create additional burdens at Member State level with no clear added-value. They would create double regulation as the proposed Action Plans would run alongside the agri-environmental measures under Pillar 2 of the Common Agricultural Policy. Thus Member States should try to include measures to promote sustainable forest management and sustainable land management elsewhere such as in the framework of their low-carbon development strategies.

Amendment 2

Proposal for a decision

Recital 3

Text proposed by the Commission

(3) The 17th Conference of the Parties of the UNFCCC, meeting in Durban in December 2011, adopted Decision -/CMP.7 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol ('Decision -/CMP.7'). **That decision** set out rules for accounting for the LULUCF sector as of a second commitment period under the Kyoto Protocol. This Decision should be in line with **that decision** to ensure an appropriate level of coherence between the Union's internal rules and methodologies agreed within the UNFCCC. This Decision should also reflect the particularities of the Union LULUCF sector.

Amendment

(3) The 17th Conference of the Parties of the UNFCCC, meeting in Durban in December 2011, adopted Decision **2/CMP.7** of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol ('Decision **2/CMP.7**') **and Decision 16/CMP.1. Those decisions** set out rules for accounting for the LULUCF sector as of a second commitment period under the Kyoto Protocol. This Decision should be in line with **those decisions** to ensure an appropriate level of coherence between the Union's internal rules and methodologies agreed within the UNFCCC **to avoid any duplication of national reporting**. This Decision should also reflect the particularities of the Union LULUCF sector.

Justification

It is of crucial importance that the EU's framework for LULUCF is consistent with the international rules to facilitate national reporting and to avoid distortions between the different frameworks. Therefore alignment with the international framework (Decision

2/CMP.7 and Decision 16./CMP.1) is necessary here.

Amendment 3

Proposal for a decision

Recital 4

Text proposed by the Commission

(4) The LULUCF accounting rules should reflect efforts made in the agriculture and forestry sectors to enhance the contribution of changes made to the use of land resources to the reduction of emissions. This Decision should provide for accounting rules applicable on a mandatory basis to the forestry activities of afforestation, reforestation, deforestation and forest management, **and to the agricultural activities of grazing land management and cropland management**. It should also provide for accounting rules applicable on a voluntary basis to revegetation **and** wetland drainage and rewetting activities.

Amendment

(4) The LULUCF accounting rules should reflect efforts made in the agriculture and forestry sectors to enhance the contribution of changes made to the use of land resources to the reduction of emissions. This Decision should provide for accounting rules applicable on a mandatory basis to the forestry activities of afforestation, reforestation, deforestation and forest management. It should also provide for accounting rules applicable on a voluntary basis **to the agricultural activities of grazing land management and cropland management and** to revegetation, wetland drainage and rewetting activities.

Justification

Alignment with the Durban agreement, where mandatory accounting has only been foreseen for forest management. Although many Member States are currently conducting feasibility studies to account for cropland and grazing land management, it is unlikely they will be completed before 2014, and therefore the Commission's proposal to make accounting for these actions mandatory is exceeding international rules and creating distortions for Member States and operators.

Amendment 4

Proposal for a decision

Recital 5

Text proposed by the Commission

(5) To ensure the environmental integrity of the accounting rules applicable to the Union LULUCF sector, these rules should be based on the accounting principles laid

Amendment

(5) To ensure the environmental integrity of the accounting rules applicable to the Union LULUCF sector, these rules should be based on the accounting principles laid

down in Decision -/CMP.7, and Decision 16/CMP.1 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.

down in Decision -/CMP.7, **Decision 2/CMP.6** and Decision 16/CMP.1 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol **and applied in a consistent, comparable and complete manner within the Union and among Member States.**

Amendment 5

Proposal for a decision

Recital 10

Text proposed by the Commission

(10) Reporting rules on greenhouse gas emissions and other information relevant to climate change, including information on the LULUCF sector, fall within the scope of Regulation (EU) No .../... [Commission proposal for a Regulation of the European Parliament and of the Council on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM/2011/0789 final — 2011/0372 (COD)], and **are not therefore** within the scope of this Decision.

Amendment

(10) Reporting rules on greenhouse gas emissions and other information relevant to climate change, including information on the LULUCF sector, fall within the scope of Regulation (EU) No .../... [Commission proposal for a Regulation of the European Parliament and of the Council on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM/2011/0789 final — 2011/0372 (COD)], and **should be borne in mind by Member States when accounting, although they do not fall** within the scope of this Decision.

Justification

It is considered useful to establish a link with the Regulation currently being negotiated on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM/2011/0789).

Amendment 6

Proposal for a decision

Recital 12

Text proposed by the Commission

(12) Member State LULUCF Action Plans

Amendment

deleted

should set out measures to limit or reduce emissions and to maintain or increase removals from the LULUCF sector. Each LULUCF Action Plan should contain certain information as specified in this Decision. Moreover, to promote best practice, an indicative list of measures that may also be included in those plans should be set out in Annex to this Decision. The Commission should periodically evaluate the content and implementation of Member States' LULUCF Action Plans and, where appropriate, provide recommendations to enhance Member State action.

Justification

The Rapporteur understands that the introduction of National Action Plans in this decision is a contentious issue for Member States, thus she proposes to delete the provision for National Action Plans and replace it with a link to the Regulation currently being negotiated on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM/2011/0789), which requires Member States to monitor and report their emissions and removals within the EU.

Amendment 7

Proposal for a decision Recital 13

Text proposed by the Commission

(13) The power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to update the definitions laid down in Article 2 in the light of changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol or other multilateral *agreement* relevant to climate change *concluded by the Union, to amend Annex I to add accounting periods and ensure consistency between those accounting periods and the relevant periods applicable to Union emission reduction*

Amendment

(13) The power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to update the definitions laid down in Article 2 in the light of changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol or other relevant multilateral *agreements arising in the area of* climate change *with which the Union must comply*, to revise the information specified in Annex III in accordance with scientific progress and to revise the conditions relating to the accounting rules for natural

commitments in other sectors, to amend Annex II with updated reference levels in accordance with the proposed reference levels submitted by Member States pursuant to Article 6 subject to corrections made in accordance with this Decision, to revise the information specified in Annex III in accordance with scientific progress and to revise the conditions relating to the accounting rules for natural disturbances laid down in Article 9(2) in the light of scientific progress or to reflect revisions to acts adopted by the UNFCCC or Kyoto Protocol bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing-up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and Council.

disturbances laid down in Article 9(2) to reflect *minor changes* to acts adopted by the UNFCCC or Kyoto Protocol bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing-up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and Council.

Justification

Amending Annexes I and II should require the use of the Ordinary Legislative Procedure and should not be left to delegated acts.

Amendment 8

Proposal for a decision Article 1

Text proposed by the Commission

This Decision sets out accounting rules applicable to emissions and removals resulting from land use, land use change and forestry activities. *It also provides for Member State LULUCF Action Plans to limit or reduce emissions and to maintain or increase removals, and for the evaluation of those plans by the Commission.*

Amendment

This Decision sets out accounting rules applicable to emissions and removals resulting from land use, land use change and forestry activities *in Member States*.

Justification

The Rapporteur proposes the deletion of National Action Plans (linked with several other amendments).

Amendment 9

Proposal for a decision

Article 2 – paragraph 1 – point q

Text proposed by the Commission

(q) ‘forest’ is ***an area of land of at least 0.5 hectare***, with tree crown cover or ***an equivalent stocking level of at least 10 per cent of the area, covered with trees with the potential to reach a minimum height of at least 5 metres at maturity at their place of growth, including groups of growing young natural trees, or a plantation that has yet to reach a tree crown cover or equivalent stocking level of at least 10 per cent of the area or tree height of at least 5 metres, including any area that normally forms part of the forest area but on which there are temporarily no trees as a result of human intervention, such as harvesting, or as a result of natural causes, but which area can be expected to revert to forest;***

Amendment

(q) ‘forest’ is land with tree crown cover (or equivalent stocking level) of ***more than 10 percent and area of more than 0.5 hectare***. ***The trees should be able to reach a minimum height of 5 metres at maturity in situ. A forest may consist either of closed forest formations where trees of various storeys and undergrowth cover a high proportion of the ground, or of open forest formations with a continuous vegetation cover in which tree crown cover exceeds 10 percent. Young natural stands and all plantations established for forestry purposes which have yet to reach a crown density of 10 percent or tree height of 5 metres are included, as are areas normally forming part of the forest area which are temporarily unstocked as a result of human intervention or natural causes but which are expected to revert to forest. ‘Forest’ includes: forest nurseries and seed orchards that constitute an integral part of the forest; forest roads, cleared tracts, firebreaks and other small open areas within the forest; forest in national parks, nature reserves and other protected areas such as those of special environmental, scientific, historical, cultural or spiritual interest; windbreaks and shelterbelts of trees with an area of more than 0.5 hectare and a width of more than 20 metres, rubberwood plantations and cork oak stands. ‘Forest’ excludes land predominantly used for agricultural practices;***

Justification

This definition should be in line with MCPFE/Forest Europe Process because the Member States have to report in MCPFE/Forest Europe process according to these criteria. Changing the reporting system or having a duty to report in different/parallel ways would cause additional costs and bureaucracy for Member States.

Amendment 10

Proposal for a decision

Article 2 – paragraph 1 – point t

Text proposed by the Commission

(t) ‘natural ***disturbance***’ is ***any*** non-anthropogenic ***event*** or ***circumstance*** that ***causes*** significant emissions in forests ***or agricultural soils*** and ***the occurrence of which*** is beyond the control of ***the relevant*** Member State ***provided the Member State is also objectively unable to significantly limit the effect of the event or circumstance, even after its occurrence, on emissions;***

Amendment

(t) ‘natural ***disturbances***’ are non-anthropogenic ***events*** or ***non-anthropogenic circumstances***. ***For the purposes of this Decision, these events or circumstances are those that cause*** significant emissions in forests and ***are*** beyond the control of, ***and not materially influenced by, a Member State. These may include wildfires, insect and disease infestations, extreme weather events, including droughts and floods, and/or geographical disturbances, beyond the control of, and not materially influenced by, a Member State. These exclude harvesting and prescribed burning;***

Justification

Alignment with the "natural disturbances" definition of the Durban Convention on Climate Change with the addition of the words "droughts and floods" to provide further clarification.

Amendment 11

Proposal for a decision

Article 2 – paragraph 1 – point ta (new)

Text proposed by the Commission

Amendment

(ta) ***"background level" is the average of consistent and initially complete time series containing 1990-2009 emissions associated with natural disturbances after the application of an iterative process to***

remove outliers, based on twice the standard deviation around the mean until no outliers can be identified.

Alternatively, Member States may apply a transparent and comparable country-specific approach using a consistent and initially complete time series of data including for a period containing 1990-2009. All approaches shall avoid the expectation of net credits during the commitment period. If a Member State's forest management reference level does not include a background level of emissions, for the application of the background as referred to in Article 9(2), a value for the background level shall be estimated by applying the first approach mentioned above.

Where the background level is defined as above, the margin would be equal twice the standard deviation on the time series defining the background level. In the case that the background level is defined using the country-specific approach or the Member State's reference level is zero, the Member State must describe how a margin is established, where a margin is needed. All approaches should avoid the expectation of net credits during the commitment period.

Justification

The definition of background level needs to be introduced in order to be consistent with the Durban Convention on Climate Change signed by all 27 Member States (also connected with other amendments to Article 9 below).

Amendment 12

Proposal for a decision

Article 2 – paragraph 1 – point u

Text proposed by the Commission

(u) ‘half-life value’ is the number of years it takes for the **carbon content of** a wood product to decrease to one half of its initial

Amendment

(u) ‘half-life value’ is the number of years it takes for the **quantity of carbon stored** in a wood product to decrease to one half of

quantity;

its initial *value*;

Justification

These changes are to clarify the difference between "quantity" and "value" within this definition.

Amendment 13

Proposal for a decision

Article 2 – paragraph 1 – point w

Text proposed by the Commission

Amendment

(w) ‘salvage logging’ is any activity consisting of recovering timber affected by a natural disturbance and that can still be used *at least in part*.

(w) ‘salvage logging’ is any activity consisting of recovering timber affected by a natural disturbance and that can still be used.

Amendment 14

Proposal for a decision

Article 2 – paragraph 2

Text proposed by the Commission

Amendment

2. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to amend the definitions in paragraph 1 of this Article for the purpose of updating those definitions in the light of changes to definitions adopted by the bodies of the UNFCCC or the Kyoto Protocol, or other multilateral agreement relevant to climate change concluded by the Union.

deleted

Amendment 15

Proposal for a decision

Article 3 – paragraph 1 – subparagraph 1 – point e

Text proposed by the Commission

Amendment

(e) cropland management;

deleted

Justification

Alignment with the Durban agreement, where mandatory accounting has only been foreseen for forest management. Although many Member States are currently conducting feasibility studies to account for cropland and grazing land management, it is unlikely they will be completed before 2014, and therefore the Commission's proposal to make accounting for these actions mandatory is exceeding international rules and creating distortions for Member States and operators.

Amendment 16

Proposal for a decision

Article 3 – paragraph 1 – subparagraph 1 – point f

Text proposed by the Commission

Amendment

(f) grazing land management.

deleted

Justification

Alignment with the Durban agreement, where mandatory accounting has only been foreseen for forest management. Although many Member States are currently conducting feasibility studies to account for cropland and grazing land management, it is unlikely they will be completed before 2014, and therefore the Commission's proposal to make accounting for these actions mandatory is exceeding international rules and creating distortions for Member States and operators.

Amendment 17

Proposal for a decision

Article 3 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

Member States may also draw up and maintain accounts that accurately reflect emissions and removals resulting from revegetation, and wetland drainage and rewetting.

Member States may also **choose to** draw up and maintain accounts **for the first accounting period** that accurately reflect emissions and removals resulting from **cropland management and grazing land management**, revegetation, and wetland drainage and rewetting.

Justification

Alignment with the Durban agreement, where mandatory accounting has only been foreseen for forest management. Although many Member States are currently conducting feasibility

studies to account for cropland and grazing land management, it is unlikely they will be completed before 2014, and therefore the Commission's proposal to make accounting for these actions mandatory is exceeding international rules and creating distortions for Member States and operators.

Amendment 18

Proposal for a decision Article 3 – paragraph 3

Text proposed by the Commission

3. Member States shall include in their accounts ***a particular*** activity referred to in paragraph 1 as of the onset of the activity or ***from 1 January 2013***, whichever ***is the*** later.

Amendment

3. Member States shall include in their accounts ***any*** activity referred to in paragraph 1 as of the onset of the activity or ***as of the beginning of the commitment period***, whichever ***comes*** later.

Justification

Alignment with the Durban Convention on Climate Change.

Amendment 19

Proposal for a decision Article 4 – paragraph 2

Text proposed by the Commission

2. Emissions and removals resulting from any activity falling within one or more categories of activity referred to in Article 3(1) shall only be accounted for under one category.

Amendment

2. Emissions and removals resulting from any activity falling within one or more categories of activity referred to in Article 3(1) shall only be accounted for under one category, ***so as to avoid double accounting.***

Justification

This is to clarify that double accounting should be avoided by all means.

Amendment 20

Proposal for a decision Article 4 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Member States shall make any technical corrections and recalculations necessary to include in their existing and newly established accounts, where otherwise excluded, the carbon pools referred to in the first subparagraph, and greenhouse gases referred to in Article 3(2).

Amendment 21

Proposal for a decision

Article 4 – paragraph 4 – point f – subparagraph 2

Text proposed by the Commission

Amendment

However, Member States may choose not to include in their accounts changes in carbon stock for carbon pools listed under points (a) to (e) of the first subparagraph where the carbon pool is not ***a declining sink or*** a source. Member States shall only consider that a carbon pool is not ***a declining sink or*** a source where this is demonstrated on the basis of transparent and verifiable data.

However, Member States may choose not to include in their accounts changes in carbon stock for carbon pools listed under points (a) to (e) of the first subparagraph where the carbon pool is not a source. Member States shall only consider that a carbon pool is not a source where this is demonstrated on the basis of transparent and verifiable data.

Justification

Alignment with the Durban Convention on Climate Change.

Amendment 22

Proposal for a decision

Article 4 – paragraph 7

Text proposed by the Commission

Amendment

7. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to amend Annex I to add accounting periods and to ensure consistency between those accounting periods and the relevant periods

7. Any amendment to the accounting rules set out in this Article, including changes to the accounting periods set out in Annex I, shall be adopted in accordance with the ordinary legislative procedure.

applicable to Union emission reduction commitments in other sectors.

Justification

As the accounting rules set out in this Article and in Annex I are fundamental to the functioning of this decision, any amendment to them should be adopted in accordance with the ordinary legislative procedure.

Amendment 23

**Proposal for a decision
Article 5 – paragraph 1**

Text proposed by the Commission

1. In accounts relating to reforestation, Member States shall reflect emissions and removals resulting only from such activities taking place on those lands that **were not forest on** 1 January 1990.

Amendment

1. In accounts relating to reforestation, Member States shall reflect emissions and removals resulting only from such activities taking place on those lands that **have not been forests since** 1 January 1990.

Justification

Alignment with the Durban Convention on Climate Change.

Amendment 24

**Proposal for a decision
Article 5 – paragraph 5**

Text proposed by the Commission

5. Member States shall use the **same spatial assessment unit in calculations** to determine **the forest falling** within afforestation, reforestation and deforestation.

Amendment

5. Member States shall use the **best available data** to determine **whether forests fall** within **the definitions of** afforestation, reforestation and deforestation, **as set out in points (c) to (e) of Article 2.**

Justification

The Rapporteur has chosen this new wording in order to clarify the text.

Amendment 25

Proposal for a decision Article 6 – paragraph 4

Text proposed by the Commission

4. No later than one year before the end of each accounting period, Member States shall communicate to the Commission **proposed** revised reference levels for the following accounting period in accordance with the methodology in Decision -/CMP.7 used for calculating the reference levels set out in that decision.

Amendment

4. No later than one year before the end of each accounting period, Member States shall communicate to the Commission revised reference levels for the following accounting period in accordance with the methodology in Decision -/CMP.7 used for calculating the reference levels set out in that decision.

Note: the same change applies to paragraphs 5 and 6 of Article 6.

Justification

This amendment is connected with the deletion of the Commission's right to verify revised reference levels in Article 6(8).

Amendment 26

Proposal for a decision Article 6 – paragraph 8

Text proposed by the Commission

8. The Commission shall verify the accuracy of proposed revised reference levels.

Amendment

deleted

Justification

This is to avoid duplication of reporting requirements for Member States when verifying the reference levels.

Amendment 27

Proposal for a decision Article 6 – paragraph 9

Text proposed by the Commission

Amendment

9. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to update the reference levels in Annex II as necessary.

deleted

Amendment 28

Proposal for a decision Article 6 – paragraph 10

Text proposed by the Commission

Amendment

10. Member States shall reflect in their accounts for forest management the impact of any amendment to Annex II in respect of entire relevant accounting period.

deleted

Justification

This amendment is connected with the previous amendment to Article 6(9).

Amendment 29

Proposal for a decision Article 6 – paragraph 10 a (new)

Text proposed by the Commission

Amendment

10a. Member States may include in their accounting of forest management under Article 3(4) of the Kyoto Protocol, anthropogenic greenhouse gas emissions by sources and removals by sinks resulting from the harvest and conversion of forest plantations accounted for under forest management, to non-forest land, provided that all of the requirements below are met:

(a) the forest plantation was first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990, and, if

the forest plantation was re-established, that this last occurred on forest land through direct human-induced planting and/or seeding after 1 January 1960;

(b) a new forest of at least equivalent area as the harvested forest plantation is established through direct human-induced planting and/or seeding of non-forested land that did not contain forest on 31 December 1989;

(c) this newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation, and, if not, a debit would be generated under Article 3(4) of the Kyoto Protocol.

Amendment 30

Proposal for a decision

Article 6 – paragraph 10 b (new)

Text proposed by the Commission

Amendment

10b. All lands and associated carbon pools described in paragraph 10a of this article shall be accounted for as forest management under Article 3(4) of the Kyoto Protocol, and not under Article 3(3) of that Protocol.

All lands and associated carbon pools described in paragraph 10a of this article shall be identified, monitored and reported, including the geo-referenced location and year of conversion.

Amendment 31

Proposal for a decision

Article 7 – paragraph 2 – subparagraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(ca) wood for energy.

Justification

The substitution effect of wood for energy needs to be recognised.

Amendment 32

Proposal for a decision

Article 8 – title

Text proposed by the Commission

Amendment

Accounting rules for ***cropland management, grazing land management, revegetation, and wetland drainage and rewetting***

Accounting rules for revegetation, and wetland drainage and rewetting

Amendment 33

Proposal for a decision

Article 8 – paragraph 1

Text proposed by the Commission

Amendment

1. In accounts ***relating to cropland management and grazing land management, Member States*** shall reflect emissions and removals resulting from such activities, calculated as emissions and removals in each accounting period specified in Annex I, minus the value obtained by multiplying the number of years in that accounting period by a Member State's emissions and removals resulting from such activities in its base year, as submitted to the UNFCCC in that Member State's reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1.

1. In ***the event that a Member State elects to draw up and maintain accounts for the categories referred to in the second subparagraph of Article 3(1), it shall, without prejudice to any future decision on international accounting rules*** reflect emissions and removals resulting from such activities, calculated as emissions and removals in each accounting period specified in Annex I, minus the value obtained by multiplying the number of years in that accounting period by a Member State's emissions and removals resulting from such activities in its base year, as submitted to the UNFCCC in that Member State's reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1.

Justification

Alignment with the Durban agreement, where mandatory accounting has only been foreseen for forest management. Although many Member States are currently conducting feasibility studies to account for cropland and grazing land management, it is unlikely they will be completed before 2014, and therefore the Commission's proposal to make accounting for these actions mandatory is exceeding international rules and creating distortions for Member States and operators.

Amendment 34

Proposal for a decision

Article 9 – paragraph 2 – introductory part

Text proposed by the Commission

2. Member States may exclude ***non-anthropogenic greenhouse gas emissions by sources in accordance with paragraph 1*** from ***calculations relevant to their accounting obligations pursuant to points (a), (b) and (d) of Article 3(1) where those non-anthropogenic greenhouse gas emissions from such natural disturbances in a single year exceed 5 per cent of the total emissions of a Member State in its base year as submitted to the UNFCCC in that Member States reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1 excluding emissions and removals from activities referred to in Article 3(1), provided that the following conditions are met:***

Amendment

2. Member States may exclude from ***the*** accounting, ***either annually, or at the end of the second commitment period,*** emissions from natural disturbances ***that*** in ***any*** single year exceed the ***forest management background level, plus margin, where a margin is needed.***

Justification

Alignment with the Durban agreement, with specific reference to background levels and margins.

Amendment 35

Proposal for a decision Article 9 – paragraph 5

Text proposed by the Commission

5. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to revise the conditions referred to in the first subparagraph of paragraph 2 ***in the light of scientific progress or*** to reflect ***revisions*** to acts adopted by UNFCCC or Kyoto Protocol bodies.

Amendment

5. The Commission shall be empowered to adopt delegated acts in accordance with Article 12 to revise the conditions referred to in the first subparagraph of paragraph 2 to reflect ***minor changes*** to acts adopted by UNFCCC or Kyoto Protocol bodies.

Justification

This new wording aims to limit the scope of the delegated power.

Amendment 36

Proposal for a decision Article 9 a (new)

Text proposed by the Commission

Amendment

Article 9a

Reporting and monitoring obligations

Member States shall undertake to fulfil their monitoring and reporting obligations with regard to emissions and removals resulting from activities in the context of this decision in line with Regulation (EU) No.../... of the European Parliament and the Council on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at nation and Union level relevant to climate change (COM (2011)0789).

Justification

The Rapporteur understands that the introduction of National Action Plans in this decision is a contentious issue for Member States, thus she proposes to delete the provision for National Action Plans and replace it with a link to the Regulation currently being negotiated on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting

other information at national and Union level relevant to climate change (COM/2011/0789), which requires Member States to monitor and report their emissions and removals within the EU.

Amendment 37

Proposal for a decision

Article 10

Text proposed by the Commission

Amendment

1. No later than six months after the beginning of each accounting period specified in Annex I, Member States shall draw up and transmit to the Commission draft LULUCF Action Plans to limit or reduce emissions and maintain or increase removals resulting from the activities referred to in Article 3(1). Member States shall ensure that a broad range of stakeholders are consulted. The draft LULUCF Action Plans shall cover the duration of the relevant accounting period specified in Annex I.

deleted

2. Member States shall include in their draft LULUCF Action Plans the following information relating to each of the activities referred to in Article 3(1):

- (a) a description of past trends of emissions and removals;***
- (b) projections for emissions and removals for the respective accounting period;***
- (c) an analysis of the potential to limit or reduce emissions and to maintain or increase removals;***
- (d) a list of measures, including, as appropriate, those specified in Annex IV, to be adopted in order to pursue the mitigation potential, where identified in accordance with the analysis referred to in point (c);***
- (e) policies foreseen to implement the measures referred to in point (d), including a description of the expected effect of those measures on emissions and***

removals;

(f) timetables for the adoption and implementation of the measures referred to in point (d).

3. The Commission shall evaluate a Member State's draft LULUCF Action Plan within three months of receiving all relevant information from that Member State. The Commission shall publish the results of that evaluation and may issue recommendations, as appropriate, with a view to enhance Member States' efforts to limit or reduce emissions and maintain or increase removals.

Member States shall take due account of the Commission's findings and shall publish in electronic form and make available to the public their LULUCF Action Plans within three months of receiving the Commission's evaluation.

4. Member States shall submit to the Commission, by the date falling in the mid-point of each accounting period specified in Annex I, and by the end of each accounting period specified in Annex I, a report describing the progress in the implementation of their LULUCF Action Plans.

5. The Commission shall evaluate the implementation by Member States of their LULUCF Action Plans within six months of receiving the reports referred to in paragraph 4.

The Commission shall publish those reports and the results of that evaluation and may issue recommendations, as appropriate, with a view to enhance Member States' efforts to limit or reduce emissions and maintain or increase removals. Member States shall take due account of the Commission's findings.

Justification

The Rapporteur understands that the introduction of National Action Plans in this decision is

a contentious issue for Member States, thus she proposes to delete the provision for National Action Plans and replace it with a link to the Regulation currently being negotiated on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM/2011/0789), which requires Member States to monitor and report their emissions and removals within the EU.

Amendment 38

Proposal for a decision Article 12 – paragraph 2

Text proposed by the Commission

2. The delegation of power referred to in Articles 2(2), 4(7), 6(9), 7(6) and 9(4) shall be conferred on the Commission for ***an indeterminate period of time*** from the date of entry into force of this Decision.

Amendment

2. The delegation of power referred to in Articles 7(6) and 9(4) shall be conferred on the Commission for ***a period of five years*** from the date of entry into force of this Decision.

Justification

The first change reflects the proposed deletion of delegated acts in those articles.

The Rapporteur believes that the delegation of power should be limited to 5 years only and should not be open-ended.

Amendment 39

Proposal for a decision Article 12 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in Articles 2(2), 4(7), 6(9), 7(6) and 9(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment

3. The delegation of power referred to in Articles 7(6) and 9(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment 40

Proposal for a decision Article 12 – paragraph 5

Text proposed by the Commission

5. A delegated act adopted pursuant to Articles 2(2), 4(7), 6(9), 7(6) and 9(4) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 2 months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or the Council.

Amendment

5. A delegated act adopted pursuant to Articles 7(6) and 9(4) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 2 months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or the Council.

Amendment 41

Proposal for a decision Annex IV

Text proposed by the Commission

- (a) Measures related to cropland management such as:***
- improving agronomic practices by selecting better crop varieties;*
 - extending crop rotations and avoiding or reducing the use of bare fallow;*
 - improving nutrient management, tillage/residue management and water management;*
 - stimulating agro-forestry practices and potential for land cover (use) change;*
- (b) Measures related to grazing land management and pasture improvement such as:***
- preventing the conversion of grassland to cropland and the reversion of cropland*

Amendment

deleted

to native vegetation;

– improving grazing land management by including changes to the intensity and timing of grazing;

– increasing productivity;

– improving nutrient management;

– improving fire management;

– introducing more appropriate species and in particular deep rooted species;

(c) Measures to improve the management of agricultural organic soils, in particular, peat lands, such as:

– incentivising sustainable paludicultural practices;

– incentivising adapted agricultural practices, such as minimising soil disturbance or extensive practices;

(d) Measures to prevent drainage and to incentivise rewetting of wetlands;

(e) Measures related to existing or partly drained mires, such as:

– preventing further drainage;

– incentivising rewetting and restoration of mires;

– preventing bog fires;

(f) Restoration of degraded lands;

(g) Measures related to forestry activities such as:

– preventing deforestation;

– afforestation and reforestation;

– conservation of carbon in existing forests;

– enhancing production in existing forests;

– increasing the harvested wood products pool;

– enhancing forest management, including through optimised species composition, tending and thinning, and

soil conservation;

(h) Strengthening protection against natural disturbances such as fire, pests, and storms.

Justification

The Rapporteur understands that the introduction of National Action Plans in this decision is a contentious issue for Member States, thus she proposes to delete the provision for National Action Plans and replace it with a link to the Regulation currently being negotiated on a mechanism for monitoring and reporting Union greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change (COM/2011/0789), which requires Member States to monitor and report their emissions and removals within the EU.

PROCEDURE

Title	Accounting rules and action plans on greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry
References	COM(2012)0093 – C7-0074/2012 – 2012/0042(COD)
Committee responsible Date announced in plenary	ENVI 15.3.2012
Opinion by Date announced in plenary	AGRI 15.3.2012
Rapporteur Date appointed	Julie Girling 23.4.2012
Discussed in committee	9.7.2012
Date adopted	18.9.2012
Result of final vote	+: 34 -: 4 0: 0
Members present for the final vote	John Stuart Agnew, Eric Andrieu, José Bové, Luis Manuel Capoulas Santos, Vasilica Viorica Dăncilă, Michel Dantin, Paolo De Castro, Albert Deß, Diane Dodds, Herbert Dorfmann, Hynek Fajmon, Mariya Gabriel, Iratxe García Pérez, Julie Girling, Béla Glattfelder, Martin Häusling, Esther Herranz García, Elisabeth Jeggle, Jarosław Kalinowski, Elisabeth Köstinger, George Lyon, Gabriel Mato Adrover, Mairead McGuinness, James Nicholson, Rareş-Lucian Niculescu, Wojciech Michał Olejniczak, Georgios Papastamkos, Marit Paulsen, Britta Reimers, Ulrike Rodust, Alfreds Rubiks, Giancarlo Scottà, Czesław Adam Siekierski, Sergio Paolo Francesco Silvestris, Alyn Smith, Csaba Sándor Tabajdi, Janusz Wojciechowski
Substitute(s) present for the final vote	Maria do Céu Patrão Neves

PROCEDURE

Title	Accounting rules and action plans on greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry	
References	COM(2012)0093 – C7-0074/2012 – 2012/0042(COD)	
Date submitted to Parliament	8.3.2012	
Committee responsible Date announced in plenary	ENVI 15.3.2012	
Committee(s) asked for opinion(s) Date announced in plenary	ITRE 15.3.2012	AGRI 15.3.2012
Not delivering opinions Date of decision	ITRE 19.3.2012	
Rapporteur(s) Date appointed	Kriton Arsenis 12.4.2012	
Discussed in committee	9.7.2012	20.9.2012
Date adopted	10.10.2012	
Result of final vote	+: –: 0:	36 13 1
Members present for the final vote	Kriton Arsenis, Sandrine Bélier, Lajos Bokros, Nessa Childers, Yves Cochet, Bas Eickhout, Edite Estrela, Jill Evans, Karl-Heinz Florenz, Elisabetta Gardini, Gerben-Jan Gerbrandy, Matthias Groote, Françoise Grossetête, Satu Hassi, Jolanta Emilia Hibner, Karin Kadenbach, Christa Klauß, Eija-Riitta Korhola, Holger Krahmer, Jo Leinen, Peter Liese, Zofija Mazej Kukovič, Linda McAvan, Radvilė Morkūnaitė-Mikulėnienė, Miroslav Ouzký, Vladko Todorov Panayotov, Gilles Pargneaux, Mario Pirillo, Pavel Poc, Anna Rosbach, Oreste Rossi, Kārlis Šadurskis, Daciana Octavia Sârbu, Carl Schlyter, Horst Schnellhardt, Richard Seeber, Theodoros Skylakakis, Claudiu Ciprian Tănăsescu, Thomas Ulmer, Åsa Westlund, Sabine Wils	
Substitute(s) present for the final vote	Christofer Fjellner, Gaston Franco, Adam Gierek, Romana Jordan, Rebecca Taylor, Marita Ulvskog, Vladimir Urutchev, Anna Záborská, Andrea Zanoni	
Date tabled	15.10.2012	