



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
CLIMATE ACTION
European & International Carbon Markets
CLIMA.B.1 – Implementation of ETS

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Climate Change Committee – 82nd session

Wednesday 15 October 2014

Summary record

1. Draft Commission Decision amending Decision 2010/670/EU ("NER 300 Decision") as regards the extension of certain time-limits laid down in Article 9 and Article 11(1) of that Decision.

The Climate Change Committee voted unanimously in favour of a technical, targeted and limited amendment of the NER 300 Decision to prolong the deadlines for the final investment decision and the latest entry into operation by two years and to apply a period of grace of one year to the date of entry into operation.

2. 2nd commitment Period of KP

Delegations were informed about two elements of the transition from the first to the second commitment period of the Kyoto Protocol. Firstly, the Commission services presented the planned timing and reporting requirements of the true up period, during which transactions of units valid for the first commitment period can take place for the finalisation of the accounting of the first commitment period. Secondly, the Commission services gave a state of play regarding the technical implementation of the second period commitment period, following the recent amendment of the Monitoring Mechanism Regulation (Regulation 662/2014)

3. VAT Reverse charge mechanism for allowances:

After a full "tour de table" by which Members States indicated whether or not having implemented the reverse charge mechanisms for emission allowances, the Commission urged again all MS to introduce the reverse charge mechanism since the VAT fraud still represents a pertinent threat in MSs without the mechanism.

4. Aviation: international negotiations.

The Commission updated Member States on the situation at International Civil Aviation Organisation (ICAO) in terms of development of the global Market Based Measures (MBM).

5. Free Allocation for stationary installations:

The Commission presented the draft Guidance document n°10 on allocation for Mergers and Splits. Some Member States requested the addition of a sentence within the document to further clarify which data should be used to calculate the free allocation in case of merger or split of EU ETS installations. The Commission included such a sentence into the document. The Climate Change Committee then endorsed Guidance document n°10 on allocation for Mergers and Splits.

Climate Change Committee
15/10/2014
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