



21.2.2017

DRAFT 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 regulation of the European Parliament and of the Council on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry into the 2030 climate and energy framework and amending Regulation No 525/2013 of the European Parliament and the Council on a mechanism for monitoring and reporting greenhouse gas emissions and other information relevant to climate change (COM(2016)0479 – C8-0330/2016 – 2016/0230(COD))

Rapporteur: Elisabeth Köstinger

SHORT JUSTIFICATION

For a successful transition to a low-carbon economy, a stable climate policy framework is needed. In order to launch the process of decarbonisation and to implement it sustainably, all sectors must make a corresponding contribution. The inclusion of the LULUCF sector in the climate protection policy of the European Union from 2021 onwards is therefore an important component of a forward-looking climate policy.

Agriculture and forestry fulfil an environmental, economic and social function for society. This multifunctional role of sustainable agriculture and forest management must be recognised in European climate policy. Incentives to reduce greenhouse gases must therefore be consistent with ensuring security of supply and a clear commitment to maintaining Europe as a location for the production of sustainable food and biomass. Agriculture and the sustainable use of biomass are not at odds with climate ambitions, but should be considered as part of the solution.

In order to create a fair starting position, the sector's inputs must in any case be taken into account. European agriculture has already reduced its emissions by 24% since 1990.

At the same time, it is vital to make a clear distinction between fossil and biogenic greenhouse gases. Agriculture and forestry must not be degraded to CO₂ sinks for other emitters. The substitution effect of bioenergy, bioeconomy and the use of wood products must be acknowledged. The revival of the 'Green Economy' is a very important component in achieving climate change targets.

The following amendments to the Commission proposal should therefore be emphasised:

1) Pioneers of sustainable agriculture must not be penalised.

Member States which have already adopted environmental and climate measures in recent years must be able to offset them when calculating the base year for agriculture.

2) There are significant differences between Member States as regards forest areas and sustainable forest management.

It is therefore necessary not only to focus on positive climate protection effects through afforestation measures, but also to recognise in particular the potential for climate protection through sustainable forest management and the use of biomass.

3) When setting the forest reference level, a system should be developed which respects the subsidiarity principle.

The criteria to be taken into account by the Member States in determining the forest reference level must respect the sustainable use of biomass, the implementation of an EU bioeconomic strategy and security of energy supply. As requested in the European Parliament's report on the New EU Forestry Strategy¹, the Standing Forestry Committee should be strengthened and consulted by the Commission on technical assistance.

¹ Report on 'A new EU Forest Strategy: for forests and the forest-based sector' (2014/2223 (INI)), 7 April 2015

4) Delegated acts should be used exclusively to amend non-essential elements of the basic act.

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 take into account the following amendments:

Amendment 1

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) *On 10 June 2016 the Commission presented the proposal for the EU to ratify the Paris agreement. This legislative proposal forms part of the implementation of the Union's commitment to economy-wide emission reductions as confirmed in the intended nationally determined reduction commitment of the Union and its Member States submitted to the Secretariat of the United Nations Framework Convention on Climate Change ('UNFCCC') on 6 March 2015.¹⁰*

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[http://www4.unfccc.int/submissions/indc/S
ubmission%20Pages/submissions.aspx](http://www4.unfccc.int/submissions/indc/Submission%20Pages/submissions.aspx)

Amendment

(3) *The Council ratified the Paris Agreement on 5 October 2016, following the consent given by the European Parliament on 4 October 2016. The Paris agreement entered into force on 4 November 2016 and aims at keeping the increase in global temperature to well below 2°C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5°C above pre-industrial levels, in a manner that does not threaten food production and food security. The agreement also emphasises the role of sustainable forest management in reaching the target of balancing emissions and removals. This legislative proposal forms part of the implementation of the Union's commitment to economy-wide emission reductions as confirmed in the intended nationally determined reduction commitment of the Union and its Member States submitted to the Secretariat of the United Nations Framework Convention on Climate Change ('UNFCCC') on 6 March 2015.¹⁰*

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[http://www4.unfccc.int/submissions/indc/S
ubmission%20Pages/submissions.aspx](http://www4.unfccc.int/submissions/indc/Submission%20Pages/submissions.aspx)

Or. en

Justification

An update of the text further to ratification of Paris Agreement is essential. Recital 3 also

needs to be complemented with a reference to art. 2.1b of the Paris Agreement regarding food production and art. 5 on the role of sustainable management of forests for reaching the target of balancing emissions and removals.

Amendment 2

Proposal for a regulation

Recital 6

Text proposed by the Commission

(6) The LULUCF sector can contribute to climate change mitigation in several ways, in particular by reducing emissions, and maintaining and enhancing sinks and carbon stocks. In order for measures aiming in particular at increasing carbon sequestration to be effective, the long-term stability and adaptability of carbon pools is essential.

Amendment

(6) ***The main challenge to combat climate change is to stop fossil CO₂ emissions.*** The LULUCF sector can contribute to climate change mitigation in several ways, in particular by reducing emissions, and maintaining and enhancing sinks and carbon stocks. ***The bioeconomy and bioenergy are therefore an indispensable path towards a fossil-free and green economy.*** In order for measures aiming in particular at increasing carbon sequestration to be effective, the long-term stability and adaptability of carbon pools is essential.

Or. en

Justification

Moving towards a low-carbon circular economy requires alternatives for fossil raw materials and energy. Sustainable use of renewable biomass such as wood is one of the solutions. Therefore we need a clear distinction between green and fossil CO₂.

Amendment 3

Proposal for a regulation

Recital 8 a (new)

Text proposed by the Commission

Amendment

(8 a) ***Common agricultural policy measures and national policies have an impact on the emissions profile of cropland, grassland and wetlands. With regard to the base period for the land accounting categories provided for in this Regulation, the calculation should take***

into account the agri-environmental measures implemented by the Member States during this period.

Or. en

Justification

The importance of recognizing agri-environmental measures is that the early movers would not be penalized.

Amendment 4

Proposal for a regulation

Recital 9

Text proposed by the Commission

(9) Emissions and removals from forest land depend on a number of natural circumstances, age-class structure, as well as past and present management practices. The use of a base year would not make it possible to reflect those factors and resulting cyclical impacts on emissions and removals or their interannual variation. The relevant accounting rules should instead provide for the use of reference levels to exclude the effects of natural and country-specific characteristics. In the absence of the international review under the UNFCCC and the Kyoto Protocol, a *review* procedure should be established *to ensure transparency and improve* the quality of accounting in this category.

Amendment

(9) Emissions and removals from forest land depend on a number of natural circumstances, age-class structure, as well as past and present management practices *that differ substantially between the Member States*. The use of a base year would not make it possible to reflect those factors and resulting cyclical impacts on emissions and removals or their interannual variation. The relevant accounting rules should instead provide for the use of reference levels to exclude the effects of natural and country-specific characteristics. In the absence of the international review under the UNFCCC and the Kyoto Protocol, a *transparent* procedure should be established *for the Member States to improve auditability and* the quality of accounting in this category.

Or. en

Amendment 5

Proposal for a regulation

Recital 10

(10) *When the Commission chooses to be assisted by an expert review team in accordance with Commission Decision (C(2016)3301) in the review of national forestry accounting plans, it should build on the good practice and experience of the expert reviews under the UNFCCC, including as regards participation of national experts and recommendations, and select a sufficient number of experts from the Member States.*

(10) *The procedure for setting the forest reference level by the Member States should be transparent and aligned with the requirements for sustainable forest management of Forest Europe (Ministerial Conference on the Protection of Forests in Europe)^{1a}. The Commission should assist the Member States by building on the good practice and experience of the expert reviews under the UNFCCC. In this context, it is appropriate for the Commission to provide technical assistance on the verification of compliance with the criteria set out in Annex IV, following the consultation of the Standing Forestry Committee established by Council Decision 89/367/EEC^{1b}.*

^{1a} *Forest Europe - Ministerial Conference on the Protection of Forests in Europe, Intergovernmental Negotiating Committee for a Legally Binding Agreement on Forests in Europe: <http://www.foresteurope.org/>.*

^{1b} *Council Decision 89/367/EEC of 29 May 1989 setting up a Standing Forestry Committee (OJ L 165, 15.6.1989, p. 14).*

Or. en

Justification

When assisting the Member States in the process of setting the forest reference level the Commission should consult the Standing Forestry Committee. There is no need to form another Expert Group. Red tape and new layers of procedure should be limited.

Amendment 6

Proposal for a regulation Recital 11

Text proposed by the Commission

(11) The internationally agreed IPCC Guidelines state that emissions from the combustion of biomass can be accounted as zero in the energy sector with the condition that these emissions are accounted for in the LULUCF sector. In the **EU**, emissions from biomass combustion are accounted as zero pursuant to Article 38 of Regulation (EU) No. 601/2012 and the provisions set out in Regulation (EU) No. 525/2013, hence consistency with the IPCC Guidelines would only be ensured if these emissions should be covered accurately under this Regulation.

Amendment

(11) The internationally agreed IPCC Guidelines state that emissions from the combustion of biomass can be accounted as zero in the energy sector with the condition that these emissions are accounted for in the LULUCF sector. In the **Union**, emissions from biomass combustion are accounted as zero pursuant to Article 38 of Regulation (EU) No. 601/2012 and the provisions set out in Regulation (EU) No. 525/2013, hence consistency with the IPCC Guidelines would only be ensured if these emissions should be covered accurately under this Regulation. ***Accounting rules for bioenergy laid down in this Regulation should not impede the use of sustainable biomass in the energy sector through generation of emissions in the LULUCF sector.***

Or. en

Justification

The potential of Bioenergy for the replacement of fossil fuels needs to be reflected in a correct way.

Amendment 7

Proposal for a regulation

Recital 13

Text proposed by the Commission

(13) 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 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,

Amendment

(13) 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 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 Regulation should ensure that human-induced reversals of removals are always accurately reflected in LULUCF accounts. Moreover, this Regulation should provide Member States with 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.

such as decisions to harvest or plant trees, this Regulation should ensure that human-induced reversals of removals are always accurately reflected in LULUCF accounts. Moreover, this Regulation should provide Member States with 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 ***and should not discourage Member States from taking preventative measures to reduce risks of natural disturbances.***

Or. en

Amendment 8

Proposal for a regulation Recital 14

Text proposed by the Commission

(14) Depending on national preferences, Member States should be able to choose adequate national policies for achieving their commitments in LULUCF, including the possibility of compensating emissions from one land category by removals from another land category. They should also be able to cumulate net removals over the period 2021-2030. Trading among Member States should continue as an additional option to help compliance. Following the practice in the second commitment period of the Kyoto Protocol, there should also be a possibility for a Member State to use its overachievement under Regulation [] on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 for a resilient Energy Union and to meet commitments under the Paris Agreement and amending Regulation No 525/2013 of the European Parliament and the Council on a mechanism for

Amendment

(14) Depending on national preferences, Member States should be able to choose adequate national policies for achieving their commitments in LULUCF, including the possibility of compensating emissions from one land category by removals from another land category. They should also be able to cumulate net removals over the period 2021-2030. Trading among Member States should continue as an additional option to help compliance. Following the practice in the second commitment period of the Kyoto Protocol, there should also be a possibility for a Member State to use its overachievement under Regulation [] on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 for a resilient Energy Union and to meet commitments under the Paris Agreement and amending Regulation No 525/2013 of the European Parliament and the Council on a mechanism for

monitoring and reporting greenhouse gas emissions and other information relevant to climate change *in order to ensure its compliance with its commitment under this Regulation.*

monitoring and reporting greenhouse gas emissions and other information relevant to climate change *while guaranteeing a clear distinction between emissions and removals of fossil and biogenic greenhouse gases. Therefore the annual net removals from deforested land, afforested land, managed forest land, managed cropland and managed grassland should be limited to agriculture.*

Or. en

Amendment 9

Proposal for a regulation

Recital 18

Text proposed by the Commission

(18) In order to provide for the appropriate accounting of transactions under this Regulation, including the use of flexibilities and tracking compliance, 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 in respect of the technical adaptation of definitions, values, lists of greenhouse gases and carbon pools, the *update of reference levels, the accounting of transactions and the revision of methodology* and information requirements. These measures shall take into account the provisions in Commission Regulation No 389/2013 establishing a Union Registry. The necessary provisions should be contained in a single legal instrument combining the accounting provisions pursuant to Directive 2003/87/EC, Regulation (EU) No 525/2013, Regulation // on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 for a resilient Energy Union and this Regulation. It is of particular importance that the Commission carry out appropriate

Amendment

(18) In order to provide for the appropriate accounting of transactions under this Regulation, including the use of flexibilities and tracking compliance, 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 in respect of the technical adaptation of definitions, values, lists of greenhouse gases and carbon pools, the accounting of transactions and information requirements. These measures shall take into account the provisions in Commission Regulation No 389/2013 establishing a Union Registry. The necessary provisions should be contained in a single legal instrument combining the accounting provisions pursuant to Directive 2003/87/EC, Regulation (EU) No 525/2013, Regulation *No (EU) .../...* on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 for a resilient Energy Union and this Regulation. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work,

consultations during its preparatory work, including at expert level conducted in accordance with the principles laid down in the Inter-institutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and Council receive all documents at the same time as Member States' experts, and their experts have systematic access to meetings of Commission expert groups dealing with the preparation of delegated acts.

including at expert level conducted in accordance with the principles laid down in the Inter-institutional Agreement on Better Law-Making of 13 April 2016^{1a}. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and Council receive all documents at the same time as Member States' experts, and their experts have systematic access to meetings of Commission expert groups dealing with the preparation of delegated acts.

^{1a} *OJ L 123, 12.5.2016, p. 1.*

Or. en

Justification

The instrument of delegated acts should only be used for technical adjustments and should not include any strategic context of the Regulation.

Amendment 10

Proposal for a regulation Article 7 – paragraph 1

Text proposed by the Commission

1. Member States shall account for emissions and removals resulting from managed cropland calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed cropland in its base period 2005-2007.

Amendment

1. Member States shall account for emissions and removals resulting from managed cropland calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed cropland in its base period 2005-2007.
Member States may offset agri-environmental measures implemented during the base period.

Or. en

Justification

The regulation should not penalize Member States that already implemented several agri-environmental measures in compliance with the programmes of the CAP. Those Member States should be able to benefit from for their good performance in this period. When calculating their emissions and removals in a base period, agri-environmental measures already implemented should be taken into account.

Amendment 11

Proposal for a regulation Article 7 – paragraph 2

Text proposed by the Commission

2. Member States shall account for emissions and removals resulting from managed grassland calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed grassland in its base period 2005-2007.

Amendment

2. Member States shall account for emissions and removals resulting from managed grassland calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed grassland in its base period 2005-2007. ***Member States may offset agri-environmental measures implemented during the base period.***

Or. en

Justification

The regulation should not penalize Member States that already implemented several agri-environmental measures in compliance with the programmes of the CAP. Those Member States should be able to benefit from for their good performance in this period. When calculating their emissions and removals in a base period, agri-environmental measures already implemented should be taken into account.

Amendment 12

Proposal for a regulation Article 7 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Where agri-environmental measures are included in the base period 2005-2007 as referred to in paragraphs 1

and 2 a, Member State may incorporate measures such as,

- *climate change provisions and climate protection,*
- *promotion of biological and genetic diversity,*
- *promotion of soil fertility, and*
- *water protection measures.*

Or. en

Justification

The regulation should not penalize Member States that already implemented several agri-environmental measures in compliance with the programmes of the CAP. Those Member States should be able to benefit from for their good performance in this period. When calculating their emissions and removals in a base period, agri-environmental measures already implemented should be taken into account.

Amendment 13

Proposal for a regulation Article 8 – paragraph 2

Text proposed by the Commission

Amendment

2. *Where the result of the calculation referred to in paragraph 1 is negative in relation to its forest reference level, a Member State shall include in its managed forest land accounts total net removals of no more than the equivalent of 3,5 per cent of the Member State's emissions in its base year or period as specified in Annex III, multiplied by five.* *deleted*

Or. en

Amendment 14

Proposal for a regulation Article 8 – paragraph 3 – subparagraph 1

Text proposed by the Commission

Member States shall determine the new forest reference level based on the criteria set out in Annex IV, section A. They shall submit to the Commission a national forestry accounting *plan* including a new forest reference level, by 31 December 2018 for the period from 2021 to 2025 and by 30 June 2023 for the period 2026-2030.

Amendment

Member States shall determine the new forest reference level based on the criteria set out in Annex IV, section A. They shall submit to the Commission a national forestry accounting *report* including a new forest reference level, by 31 December 2018 for the period from 2021 to 2025 and by 30 June 2023 for the period 2026-2030.

Or. en

Amendment 15

Proposal for a regulation

Article 8 – paragraph 3 – subparagraph 2

Text proposed by the Commission

The national forestry accounting *plan* shall contain all the elements listed in Annex IV, section B and include a proposed new forest reference level based on the continuation of *current* forest management practice *and intensity, as documented between 1990-2009 per forest type and per age class in national forests*, expressed in tonnes of CO₂ equivalent per year.

Amendment

The national forestry accounting *report* shall contain all the elements listed in Annex IV, section B and include a proposed new forest reference level based on the continuation of *active, sustainable* forest management practice expressed in tonnes of CO₂ equivalent per year.

Or. en

Justification

The forest reference level should be aligned with the requirements for sustainable forest management of Forest Europe (see Amendment on Recital 10). A forest reference level based on historic data from 1990-2009 is contradicting every future based policy and neglecting the potential of using biomass for production of both energy and other fossil-based material substitution purposes.

Amendment 16

Proposal for a regulation

Article 8 – paragraph 3 – subparagraph 3

Text proposed by the Commission

The national forestry accounting **plan** shall be made public and shall be subject to public consultation.

Amendment

The national forestry accounting **report** shall be made public and shall be subject to public consultation.

Or. en

Amendment 17

Proposal for a regulation
Article 8 – paragraph 4

Text proposed by the Commission

4. Member States shall demonstrate consistency between the methods and data used to establish the forest reference level in the national forestry accounting **plan** and those used in the reporting for managed forest land. At the latest at the end of the period from 2021 to 2025 or from 2026 to 2030, a Member State shall submit to the Commission a technical correction of its reference level if necessary to ensure consistency.

Amendment

4. Member States shall demonstrate consistency between the methods and data used to establish the forest reference level in the national forestry accounting **report** and those used in the reporting for managed forest land. At the latest at the end of the period from 2021 to 2025 or from 2026 to 2030, a Member State shall submit to the Commission a technical correction of its reference level if necessary to ensure consistency.

Or. en

Amendment 18

Proposal for a regulation
Article 8 – paragraph 5

Text proposed by the Commission

5. The Commission shall **review** the national forestry accounting **plans and technical corrections** and assess the extent to which the proposed new or corrected forest reference levels have been determined in accordance with the principles and requirements set out in paragraphs (3) and (4) as well as Article

Amendment

5. The Commission shall **facilitate the technical assessment of** the national forestry accounting **report submitted by a Member State** and assess the extent to which the proposed new or corrected forest reference levels have been determined in accordance with the principles and requirements set out in paragraphs 3 and 4

5(1). ***To the extent that this is required*** in order to ***ensure compliance with the principles and requirements set out in paragraphs (3) and (4) as well as Article 5(1), the Commission may recalculate the proposed new or corrected forest reference levels.***

as well as Article 5(1). ***The Commission shall compile a synthesis report and shall make it publicly available.***

Or. en

Justification

The bottom-up approach is the most efficient way for setting the forest reference level and is in line with the principle of subsidiarity by ensuring national competence and ownership over the development of the forest resource.

Amendment 19

Proposal for a regulation Article 8 – paragraph 6

Text proposed by the Commission

6. The Commission shall adopt delegated acts in accordance with Article 14 to amend Annex II in the light of the ***review*** carried out pursuant to paragraph (5) to update Member State forest reference levels based on the national forestry accounting ***plans*** or the technical corrections submitted, and any recalculations made in the context of the ***review. Until the entry into force of the delegated act, Member State*** forest reference ***levels*** as specified in Annex II shall continue to apply for the period 2021-2025 and/or 2026-2030.

Amendment

6. The Commission shall adopt delegated acts in accordance with Article 14 to amend Annex II in the light of the ***technical assessment*** carried out pursuant to paragraph 5 to update Member State forest reference levels based on the national forestry accounting ***reports*** or the technical corrections submitted, and any recalculations made ***by the Member State*** in the context of the ***technical assessment. In the event that a Member State has not updated its*** forest reference ***level, the value*** as specified in Annex II shall continue to apply for the period 2021-2025 and/or 2026-2030.

Or. en

Amendment 20

Proposal for a regulation Annex IV – part A – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) Reference levels should ensure a robust and credible accounting, to guarantee that emissions and removals **resulting from biomass** use are properly accounted for;

(c) Reference levels should ensure a robust and credible accounting, to guarantee that emissions and removals **from managed forest land** use are properly accounted for **and that emissions are balanced towards removals**;

Or. en

Amendment 21

Proposal for a regulation

Annex IV – part A – paragraph 1 – point e

Text proposed by the Commission

Amendment

(e) Reference levels should take into account the objective of contributing to the conservation of biodiversity and the sustainable use of natural resources, as set out in the *EU* Forest Strategy, Member States' national forest policies, and the *EU* Biodiversity **Strategy**;

(e) Reference levels should take into account the objective of contributing to the conservation of biodiversity and the sustainable use of natural resources **for production of both energy and other fossil-based material substitution purposes**, as set out in the **Union's** Forest Strategy, Member States' national forest **programmes and** policies , and the **Union's Bioeconomy and Biodiversity Strategies**;

Or. en

Justification

The main challenge to combat climate change is to stop fossil CO2 emissions. The positive effects of using biomass for a low-carbon economy needs to be reflected accordingly in the LULUCF policy.

Amendment 22

Proposal for a regulation

Annex IV – part B – title

Text proposed by the Commission

Amendment

B. Elements of the national forestry

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accounting *plan*

accounting *report*

Or. en

Amendment 23

Proposal for a regulation

Annex IV – part B – paragraph 1 – introductory part

Text proposed by the Commission

The national forestry accounting *plan* submitted pursuant to Article 8 of this Regulation shall contain the following elements:

Amendment

The national forestry accounting *report* submitted pursuant to Article 8 of this Regulation shall contain the following elements:

Or. en