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2009 - 2014

Committee on Agriculture and Rural Development

2012/0042(COD)

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

PA_Legam

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 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 **include** 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

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, **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.

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 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.

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, **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

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.

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

Amendment

(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.

deleted

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 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

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 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.

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***

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***

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;

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

Amendment

(t) 'natural *disturbances*' are non-anthropogenic *events* or *non-anthropogenic circumstances*. For the purposes of this Decision, these events or

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;

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 **quantity**;

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 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

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

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*.

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

Amendment

3. Member States shall include in their

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.

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

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.

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 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

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. 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.

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

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

following accounting period in accordance with the methodology in Decision -/CMP.7 used for calculating the reference levels set out in that decision.

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

Amendment

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

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

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

Amendment

Accounting rules for revegetation, and wetland drainage and rewetting

Amendment 33

Proposal for a decision
Article 8 – paragraph 1

Text proposed by the Commission

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 States reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1.

Amendment

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 States 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

deleted

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.

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**

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**

indeterminate period of time from the date of entry into force of this Decision.

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

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

will not object. That period shall be extended by 2 months at the initiative of the European Parliament or the Council.

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

Amendment

(a) Measures related to cropland management such as:

deleted

– 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 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