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Committee on the Environment, Public Health and Food Safety

2012/0042(COD)

10.10.2012

CONSOLIDATED AMENDMENTS 1 - 10

Draft report
Kriton Arsenis
(PE491.221v02-00)

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

Proposal for a decision
(COM(2012)0093 – C7-0074/2012 – 2012/0042(COD))

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PE497.790v02-00

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United in diversity

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Consolidated amendment 1
S&D, EPP, ALDE, Greens/EFA and GUE/NGL

Consolidated amendment replacing amendments 78, 79, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, AGRI 8

Proposal for a decision
Article 1 + recital 2a (new)

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.

Recital 2a (new)

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

Or. en

Consolidated amendment 2
S&D, EPP, ALDE, Greens/EFA and GUE/NGL

Consolidated amendment replacing amendments 8, 9, 10, 11, 14, 16, 142, 12, 143, 144, AGRI 9, 145, 146, 147, AGRI 10, 148, AGRI 11, 13, 149, AGRI 12, 15, 150, 151, 152, 153, 154, 155, AGRI 14, 17, AGRI 13

Proposal for a decision
Article 2

Text proposed by the Commission

1. For the purposes of this Decision, the following definitions apply:

(a) 'emissions' means anthropogenic

Amendment

1. For the purposes of this Decision, the following definitions apply:

(a) 'emissions' means anthropogenic

greenhouse gas emissions by sources;

(b) ‘removals’ means anthropogenic greenhouse gas removals by sinks;

(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*;

(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*;

(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*;

(f) ‘forest management’ is any activity resulting from a system of practices applicable to a forest and aimed at improving any ecological, economic or social function of the forest;

(g) ‘cropland management’ is any activity resulting from a system of practices applicable to land on which agricultural crops are grown and on land that is set aside or temporarily not being used for crop production;

(h) ‘grazing land management’ is any activity resulting from a system of practices applicable to land used for livestock production and aimed at controlling or influencing the quantity and type of vegetation and livestock produced;

(i) ‘revegetation’ is any direct human-induced activity intended to increase the carbon stock of any site that covers a minimum area of 0.05 hectares, through

greenhouse gas emissions by sources;

(b) ‘removals’ means anthropogenic greenhouse gas removals by sinks;

(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*;

(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 *31 December 1989*;

(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*;

(f) ‘forest management’ is any activity resulting from a system of practices applicable to a forest and aimed at improving any ecological, economic or social function of the forest;

(g) ‘cropland management’ is any activity resulting from a system of practices applicable to land on which agricultural crops are grown and on land that is set aside or temporarily not being used for crop production;

(h) ‘grazing land management’ is any activity resulting from a system of practices applicable to land used for livestock production and aimed at controlling or influencing the quantity and type of vegetation and livestock produced;

(i) ‘revegetation’ is any direct human-induced activity intended to increase the carbon stock of any site that covers a minimum area of 0.05 hectares, through

the proliferation of vegetation, where that activity does not constitute afforestation or reforestation;

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

(k) ‘wetland drainage and rewetting’ is any activity resulting from a system for draining or rewetting land that covers a minimum area of 1 hectare and on which organic soil is present, provided the activity does not constitute any other activity referred to in Article 3(1), and where draining is the direct human-induced lowering of the soil water table, and rewetting is the direct human-induced partial or total reversal of drainage;

(l) ‘source’ is any process, activity or mechanism that releases a greenhouse gas, an aerosol or a precursor to a greenhouse gas into the atmosphere;

(m) ‘sink’ is any process, activity or mechanism that removes a greenhouse gas, an aerosol, or a precursor to a greenhouse gas from the atmosphere;

(n) ‘carbon pool’ is the whole or part of a biogeochemical feature or system within the territory of a Member State within which carbon, any precursor to a greenhouse gas containing carbon or any greenhouse gas containing carbon is stored;

(o) ‘precursor to a greenhouse gas’ is a chemical compound that participates in the chemical reactions that produce any of the greenhouse gases listed in Article 3(2);

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

(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

the proliferation of vegetation, where that activity does not constitute afforestation or reforestation;

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

(k) ‘wetland drainage and rewetting’ is any activity resulting from a system for draining or rewetting land that covers a minimum area of 1 hectare and on which organic soil is present, provided the activity does not constitute any other activity referred to in Article 3(1), and where draining is the direct human-induced lowering of the soil water table, and rewetting is the direct human-induced partial or total reversal of drainage;

(l) ‘source’ is any process, activity or mechanism that releases a greenhouse gas, an aerosol or a precursor to a greenhouse gas into the atmosphere;

(m) ‘sink’ is any process, activity or mechanism that removes a greenhouse gas, an aerosol, or a precursor to a greenhouse gas from the atmosphere;

(n) ‘carbon pool’ is the whole or part of a biogeochemical feature or system within the territory of a Member State within which carbon, any precursor to a greenhouse gas containing carbon or any greenhouse gas containing carbon is stored;

(o) ‘precursor to a greenhouse gas’ is a chemical compound that participates in the chemical reactions that produce any of the greenhouse gases listed in Article 3(2);

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

(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;

(r) 'crown cover' is the share of a fixed area that is covered by tree crowns, expressed as a percentage;

(s) 'stocking level' is the density of standing and growing trees on land covered by forest measured in accordance with a methodology established by the Member State;

(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*;

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;

(r) 'crown cover' is the share of a fixed area that is covered by tree crowns, expressed as a percentage;

(s) 'stocking level' is the density of standing and growing trees on land covered by forest measured in accordance with a methodology established by the Member State;

(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*;

(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.

(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*;

(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*;

(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.

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*

(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*;

(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*;

(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.

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*

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.

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.

Or. en

Consolidated amendment 3

S&D, EPP, ALDE, Greens/EFA and GUE/NGL

Consolidated amendment replacing amendments 156, 159, 18, 19, 159, 160, 165, 166, 167, 168, 169, 170, 171, 173, AGRI 15, 174, 175, 176, 177, 178, 179, 180, 182, AGRI 16, 157, 158, 161, 162, 163, 172, 181, 189, 20, 21, 164, 184, AGRI 17, 187, 190, 183, 185, 186, 188, 191, AGRI 18, 192, 2, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96 and AGRI 3, AGRI 32, AGRI 33, 41, 42, 246, 247, 248, 249, 250, 251, 252, 109 and 110

Proposal for a decision

Article 3 – paragraph 1 and Recital 4; Article 8 and Recital 8

Text proposed by the Commission

Amendment

Article 3

Article 3

Obligation to draw up and maintain LULUCF accounts

Obligation to draw up and maintain LULUCF accounts

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.

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**.

Recital 4

(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**.

Article 8

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

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

(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.

Recital 4

(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.

Article 8

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

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.

2. Where a Member State elects to draw up and maintain accounts for revegetation, and/or wetland drainage and rewetting, it shall apply the calculation method specified in paragraph 1.

In accounts relating to wetland drainage and rewetting, Member States shall reflect emissions and removals resulting from that activity on all lands that have been drained since 1990 and all lands that have been rewetted since 1990.

Recital 8

(8) Since inter-annual fluctuations in greenhouse gas emissions and removals resulting from agricultural activities are much smaller than those related to forestry activities, Member States should account for greenhouse gas emissions and removals from cropland and grazing land management activities relative to its base year in accordance with their reviewed initial report on base year emission data as submitted to the UNFCCC pursuant to Decision 13/CMP.1 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol ('Decision 13/CMP.1').

Member State's reviewed initial report on base year emission data pursuant to the Annex of Decision 13/CMP.1.

2. Where a Member State elects to draw up and maintain accounts for revegetation, and/or wetland drainage and rewetting, it shall apply the calculation method specified in paragraph 1.

In accounts relating to wetland drainage and rewetting, Member States shall reflect emissions and removals resulting from that activity on all lands that have been drained since 1990 and all lands that have been rewetted since 1990.

Recital 8

(8) Since inter-annual fluctuations in greenhouse gas emissions and removals resulting from agricultural activities are much smaller than those related to forestry activities, Member States should account for greenhouse gas emissions and removals from cropland and grazing land management activities relative to its base year in accordance with their reviewed initial report on base year emission data as submitted to the UNFCCC pursuant to Decision 13/CMP.1 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol ('Decision 13/CMP.1').

Or. en

Consolidated amendment 4
S&D, EPP, ALDE, Greens/EFA and GUE/NGL
Consolidated amendment replacing amendments 193, 194, AGRI 19, 195, 22, AGRI 20, 23, 196, AGRI 21, 198, 197, AGRI 22

Proposal for a decision
Article 4

Text proposed by the Commission

Article 4

Amendment

Article 4

General accounting rules

1. Member States shall, in their accounts referred to in Article 3(1), denote sources by the positive (+) sign and sinks by the negative (-) sign.
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.
3. Member States shall, on the basis of transparent and verifiable data, determine the areas of land on which an activity falling within a category referred to in Article 3(1) is conducted. They shall ensure that all such areas of land are identifiable with precision in the account for the respective category.
4. Member States shall include in their accounts referred to in Article 3(1) any change in the carbon stock of the following carbon pools:
 - (a) above-ground biomass;
 - (b) below-ground biomass;
 - (c) litter;
 - (d) dead wood;
 - (e) soil organic carbon;
 - (f) harvested wood products.

However, Member States may choose not to include in their accounts changes in carbon stock for carbon pools listed under points (a) — (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

Accounts of LULUCF Activities

1. Member States shall, in their accounts referred to in Article 3(1), denote sources by the positive (+) sign and sinks by the negative (-) sign.
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***.
3. Member States shall, on the basis of transparent and verifiable data, determine the areas of land on which an activity falling within a category referred to in Article 3(1) is conducted. They shall ensure that all such areas of land are identifiable with precision in the account for the respective category.
4. Member States shall include in their accounts referred to in Article 3(1) any change in the carbon stock of the following carbon pools:
 - (a) above-ground biomass;
 - (b) below-ground biomass;
 - (c) litter;
 - (d) dead wood;
 - (e) soil organic carbon;
 - (f) harvested wood products.

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).

However, Member States may choose not to include in their accounts changes in carbon stock for carbon pools listed under points (a) — (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 source, where it is

demonstrated on the basis of transparent and verifiable data.

5. Member States shall complete their accounts referred to in Article 3(1) at the end of each accounting period listed in Annex I by specifying the total emissions and total removals included in those accounts during that accounting period.

6. Member States shall maintain a complete and accurate record of all methodologies and data used in complying with their obligations under this Decision.

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*.

demonstrated on the basis of transparent and verifiable data.

5. Member States shall complete their accounts referred to in Article 3(1) at the end of each accounting period listed in Annex I by specifying the total emissions and total removals included in those accounts during that accounting period.

6. Member States shall maintain a complete and accurate record of all methodologies and data used in complying with their obligations under this Decision.

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*.

Or. en

**Consolidated amendment 5
S&D, EPP, ALDE, Greens/EFA and GUE/NGL**

Consolidated amendment replacing amendments 28, 29, 30, 31, 199, 201, 202, 200, 203, AGRI 25, 32, 205, 206, 204, 207, 33, 209, 210, 208, 211, 213, 214, 212, 215, 216, 217, AGRI 26, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, AGRI 27, 229, 228, 230, AGRI 28, AGRI 29, AGRI 30, 3, 97, 98, 99 and AGRI 4

**Proposal for a decision
Article 6 and Recital 5**

Text proposed by the Commission

Article 6

Accounting rules for forest management
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

Amendment

Article 6

Accounting rules for forest management
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

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.

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.

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:

- (a) carbon pools and greenhouse gases;
- (b) area under forest management;
- (c) harvested wood products;**
- (d) natural disturbances.

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**.

value obtained by multiplying the number of years in that accounting period by their reference level specified in Annex II.

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.

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:

- (a) carbon pools and greenhouse gases;
- (b) area under forest management;
- (d) natural disturbances.

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.**

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.

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.

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.

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

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***.

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

5. If there are changes to the relevant provisions of Decision ***2/CMP.6 or 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.

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.

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.

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

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***.

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.

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.

of entire relevant accounting period.

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

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 *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.***

Or. en

**Consolidated amendment 6
S&D, EPP, ALDE, Greens/EFA and GUE/NGL**

Consolidated amendment replacing amendments 34, 231, 232, 233, 35, 234, 36, 235, AGRI 31, 236, 237, 238, 239, 240, 37, 38, 39, 40, 242, 241, 243, 244, 245

**Proposal for a decision
Article 7**

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.

2. In accounts pursuant to Article 3(1)

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.***

2. In accounts pursuant to Article 3(1)

relating to harvested wood products, Member States shall reflect emissions resulting from the following harvested wood products on the basis of calculations in accordance with the first order decay function and the default half-life values specified in Annex III:

- (a) paper;
- (b) wood panels;
- (c) sawn wood.

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.

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.

relating to harvested wood products, Member States shall reflect emissions resulting from the following harvested wood products on the basis of calculations in accordance with the first order decay function and the default half-life values specified in Annex III:

- (a) paper;
- (b) wood panels;
- (c) sawn wood.

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 are at least as detailed as those in Annex III.***

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

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.***

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.

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).

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

3. Where Member States reflect in their accounts pursuant to Article 3(1) carbon dioxide (CO₂) emissions from harvested wood products in solid waste disposal sites, they shall do so on the basis of the instantaneous oxidation method.

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.

5. A Member State shall reflect emissions from harvested wood products in its accounts only where these emissions result from harvested wood products removed from lands included in the accounts of that Member State pursuant to Article 3(1).

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.

3. Where Member States reflect in their accounts pursuant to Article 3(1) carbon dioxide (CO₂) emissions from harvested wood products in solid waste disposal sites, they shall do so 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.

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.

5. A Member State shall reflect emissions from harvested wood products in its accounts only where these emissions result from harvested wood products removed from lands included in the accounts of that Member State pursuant to Article 3(1).

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.***

Consolidated amendment 7
S&D, EPP, ALDE, Greens/EFA and GUE/NGL

Consolidated amendment replacing Amendments 43, 254, 253, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 256, AGRI 34, 255, 55, 56, 257, 258, 57, 259, 260, AGRI 35

Proposal for a decision
Article 9

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.

For afforestation and reforestation activities referred to in points (a) and (b) in 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 single year exceed the afforestation and deforestation background level plus the margin.

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.

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;

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):

(f) emissions resulting from harvested wood products recovered by salvage logging, were not excluded from accounting.

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.

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.

3. Member States may also separately exclude non-anthropogenic greenhouse gas emissions by sources in accordance with paragraph 1 from calculations relevant to their accounting obligations pursuant to points (e) and (f) 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 conditions stipulated in Article 9(2) are met.

4. Member States shall include in their accounts referred to in Article 3(1) emissions resulting from harvested wood products recovered by salvage logging in accordance with Article 7.

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.

3. Member States may also separately exclude non-anthropogenic greenhouse gas emissions by sources in accordance with paragraph 1 from calculations relevant to their accounting obligations pursuant to points (e) and (f) 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 conditions stipulated in Article 9(2) are met.

4. Member States shall include in their accounts referred to in Article 3(1) emissions resulting from harvested wood products recovered by salvage logging in accordance with Article 7.

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.

Or. en

**Consolidated amendment 8
S&D, EPP, ALDE, Greens/EFA and GUE/NGL**

Consolidated amendment replacing amendments 69, 261, 262, 263, 264, AGRI 37, 265, 266, 270, 268, 269, 271, 267, 58, 272, 273, 274, 275, 278, 277, 276, 279, 59, 60, 61, 280, 282, 283, 284, 281, 62, 285, 63, 286, 287, 288, 289, 290, 291, 292, 297, 295, 294, 296, 298, 64,

293, 65, 299, 300, 302, 301, 303, 304, 305, 306, 207, 308, 309, 66, 67, 311, 310, 324, 325, AGRI 41, 326, 312, AGRI 26, 72, 73, 74, 75, 76, 77, AGRI 1, 7, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, and AGRI 6

Proposal for a decision

Article 10 + Annex IV + Recital 2 + Recital 12

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 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

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 duration of the relevant accounting period specified in Annex I.

2. The LULUCF Action Plans will 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**

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.

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).

Delete

Delete

3. 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.

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.

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.

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

Delete

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.

Delete

5. 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.

6. 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.

**ANNEX IV
MEASURES THAT MAY BE
INCLUDED IN LULUCF ACTION
PLANS PURSUANT TO ARTICLE
10(2)(d)**

(a) Measures related to cropland management such as:

**ANNEX IV
MEASURES THAT MAY BE
INCLUDED IN LULUCF ACTION
PLANS PURSUANT TO ARTICLE
10(2) (d)**

(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 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

- 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.

Recital 2

(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.

Recital 12

(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

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.

Recital 2

(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.

Recital 12

(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

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.

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*.

Or. en

Consolidated amendment 9
S&D, EPP, ALDE, Greens/EFA and GUE/NGL
Consolidated amendment replacing Amendments 68 and 313

Proposal for a decision
Article 11

Text proposed by the Commission

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.

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, *in light of international negotiations and the UNFCCC*.

Or. en

Consolidated amendment 10
S&D, EPP, ALDE, Greens/EFA and GUE/NGL
Consolidated amendment replacing amendments 123, 124, 125, 126, 127, 128 and AGRI 7

Proposal for a decision
Recital 13

Text proposed by the Commission

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

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 **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 pursuant to Article 6 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 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.

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

Or. en