



## Status report of the annual inventory of Spain

1. This status report was prepared by the secretariat pursuant to decision 22/CMP.1 in conjunction with 4/CMP.11, as part of the initial check of Spain's annual inventory, submitted in accordance with decisions 24/CP.19, 15/CMP.1 in conjunction with 3/CMP.11 and 2/CMP.8. It reflects the content of the inventory submission of 2016 as originally submitted by the Party on 15 April, and of the resubmission received on 13 June 2016.

2. In this report, the following abbreviations are used:

CRF: common reporting format	<i>Kyoto Protocol units</i>
GHG: greenhouse gas	
HWP: harvested wood products	AAU: assigned amount unit
KP-LULUCF: Article 3, paragraphs 3 and 4, activities under the Kyoto Protocol	ERU: emission reduction unit
LULUCF: land use, land-use change and forestry	RMU: removal unit
IPPU: industrial processes and product use	CER: certified emission reduction
NIR: national inventory report	ICER: long-term certified emission reduction
SBDT: sectoral background data tables	tCER: temporary certified emission reduction
SEF: standard electronic format	
SWDS: solid waste disposal sites	<i>Notation keys</i>

### *Gases*

CO<sub>2</sub>: carbon dioxide  
 CH<sub>4</sub>: methane  
 N<sub>2</sub>O: nitrous oxide  
 HFCs: hydrofluorocarbons  
 PFCs: perfluorocarbons  
 MIX: Unspecified mix of HFCs and PFCs  
 SF<sub>6</sub>: sulphur hexafluoride  
 NF<sub>3</sub>: nitrogen trifluoride  
 NO<sub>x</sub>: nitrogen oxides  
 CO: carbon monoxide  
 NMVOCs: non-methane volatile organic compounds  
 SO<sub>2</sub>: sulphur dioxide

C: confidential  
 IE: included elsewhere  
 NA: not applicable  
 NE: not estimated  
 NO: not occurring



GREENHOUSE GAS INVENTORY SUBMISSION														
General information		Date of receipt			Date of resubmission				Comments					
	NIR	15 April 2016			13 June 2016									
	CRF tables <sup>a</sup>	15 April 2016			13 June 2016									
	Additional information <sup>b</sup>	13 June 2016							File submitted: 160608 INFORME INICIAL DE LA CANTIDAD ASIGNADA DE ESPANA.pdf					
	CRF provided for years	1990-2014												
	Base year or period <sup>c</sup>	1990	Base year for HFCs, PFCs, SF <sub>6</sub> <sup>d</sup>				1995	Base year for NF <sub>3</sub> <sup>e</sup>			1995			
	Gases covered	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	MIX	SF <sub>6</sub>	NF <sub>3</sub>	NO <sub>x</sub>	CO	NMVOCs	SO <sub>2</sub>	
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
NIR	Description	The organization of the NIR, in general, follows the structure outlined in the updated UNFCCC. <sup>f</sup>												
	Language of NIR	Spanish												
CRF <sup>g</sup>	Missing source category larger than 7 per cent for categories included in Annex A to the Kyoto Protocol	The 7 per cent assessment is not applicable in 2016												

<sup>a</sup> CRF tables are contained in annex II to decision 24/CP.19.

<sup>b</sup> Additional information can be any information submitted by a Party in conjunction with the NIR or CRF tables.

<sup>c</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy may use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

<sup>d</sup> A Party may select 1990 or 1995 as the base year for HFC, PFC and SF<sub>6</sub> gases in accordance with Article 3, paragraph 8, of the Kyoto Protocol.

<sup>e</sup> A Party may select 1995 or 2000 as the base year for NF<sub>3</sub> in accordance with Article 3, paragraph 8 bis of the Doha Amendment to the Kyoto Protocol.

<sup>f</sup> "Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention" (decision 24/CP.19).

<sup>g</sup> A Party has not reported an estimate for an Annex A source category that accounted for 7 per cent or more of the Party's aggregate emissions (decision 15/CMP.1, para. 3(b), in conjunction with decision 3/CMP.11).

SUBMISSION OF SUPPLEMENTARY INFORMATION UNDER ARTICLE 7.1				
Reporting of supplementary information		<i>Date of receipt</i>	<i>Date of resubmission</i>	<i>Comments</i>
	KP-LULUCF information <sup>a</sup>	13 June 2016		NIR chapter 11
	KP-LULUCF CRF <sup>b</sup>	13 June 2016		KP-LULUCF CRF provided for years: 1990, 2013-2014
	Information on Kyoto units (ERUs, CERs, RMUs and AAUs) <sup>c</sup>	13 June 2016		NIR chapter 12
	SEF <sup>d</sup> with Kyoto Protocol units	15 April 2016	25 May 2016	Years reported: 2014, 2015
	Change in national system <sup>e</sup>	13 June 2016		NIR chapter 13
	Change in national registry <sup>e</sup>	13 June 2016		NIR chapter 14
	Minimization of adverse impacts <sup>e</sup>	13 June 2016		NIR chapter 15

<sup>a</sup> Parties are required to include in their annual submission information on anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, in accordance with the decision 2/CMP.8, annex II, paragraphs 1–5.

<sup>b</sup> Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, forest management and, if any, elected activities under Article 3, paragraph 4. Parties may also elect to report these tables for the base year or 1990.

<sup>c</sup> Parties are required to include in their annual submission information on ERUs, CERs, tCERs, ICERs, AAUs and RMUs, in accordance with decision 15/CMP.1, annex, chapter I.E, in conjunction with annex II to decision 3/CMP.11.

<sup>d</sup> SEF for reporting Kyoto Protocol units, as required by annex II to decision 3/CMP.11.

<sup>e</sup> The requirements for Parties to report on changes in national systems in accordance with Article 5, paragraph 1, of the Kyoto Protocol, changes in national registries, and the minimization of adverse impacts in accordance with Article 3, paragraph 14, of the Kyoto Protocol, are set out in decision 15/CMP.1, annex, chapters I.F, I.G and I.H respectively, in conjunction with annex II to decision 3/CMP.11.

PART I												
Provision of information for the latest reported inventory year in the common reporting format: 2014												
	Energy		IPPU		Agriculture		LULUCF		KP-LULUCF <sup>a</sup>		Waste	
	Sectoral report tables	1	✓	2(I)	✓	3	✓	4	✓	NIR-1	✓	5
			2(II)	✓								
Sectoral background data tables	1.A(a)	✓	2(I).A-H	✓	3.A	✓	4.1	✓	NIR-2	✓	5.A	✓
	1.A(b)	✓	2(II).B-H	✓	3.B(a)	✓	4.A	✓	NIR-3		5.B	✓
	1.A(c)	✓			3.B(b)	✓	4.B	✓	4(KP)Recalculations		5.C	✓
	1.A(d)	✓			3.C	✓	4.C	✓	4(KP)	✓	5.D	✓
	1.B.1	✓			3.D	✓	4.D	✓	4(KP-I)A.1	✓		
	1.B.2	✓			3.E	✓	4.E	✓	4(KP-I)A.1.1	✓		
	1.C	✓			3.F	✓	4.F	✓	4(KP-I)A.2	✓		
	1.D	✓			3.G-I	✓	4(I)	✓	4(KP-I)A.2.1	✓		
							4(II)	✓	4(KP-I)B.1	✓		
							4(III)	✓	4(KP-I)B.1.1	✓		
							4(IV)	✓	4(KP-I)B.1.2	✓		
							4(V)	✓	4(KP-I)B.1.3	✓		
									4(KP-I)B.2	✓		
								4(KP-I)B.3	✓			
								4(KP-I)B.4	✓			

Tables

					4(KP-I)B.5	✓	
					4(KP-I)C	✓	
					4(KP-II)1	✓	
					4(KP-II)2	✓	
					4(KP-II)3	✓	
					4(KP-II)4	✓	
					Accounting table	✓	
Summary tables	Summary 1.A	✓	Summary 2	✓	Summary 3	✓	
Other tables	Table 6 (Indirect emissions)	✓	Table 7 (Key categories)	✓	Table 8 (Recalculation)		
	Table 9 (Completeness)	✓	Table 10 (Emission Trends)	✓			
Comments	At the time of publication the consistency check of key categories reported in CRF Table 7 against those provided in the NIR could not be undertaken due to an issue in the CRF reporter. The check will be performed a posteriori and the information will be made available to the Expert Review Team prior to the inventory review.						

<sup>a</sup> Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.9.

PART I									
Provision of information for the latest reported inventory year in the common reporting format: 2014 (continued)									
<i>Totals</i>	<i>Provided for gases</i>	<i>CO<sub>2</sub></i> ✓	<i>CH<sub>4</sub></i> ✓	<i>N<sub>2</sub>O</i> ✓	<i>HFCs</i> ✓	<i>PFCs</i> ✓	<i>Mix</i> ✓	<i>SF<sub>6</sub></i> ✓	<i>NF<sub>3</sub></i> ✓
	<i>Provided for years</i>	1990–2014	1990–2014	1990–2014	1990–2014	1990–2014		1990–2014	
<i>CO<sub>2</sub></i>	<i>Comparison of CO<sub>2</sub> from fuel combustion</i>	<i>Reference approach</i>	<i>Sectoral approach</i>		<i>Difference more than 2 per cent</i>		<i>If difference is more than 2 per cent</i>		
		✓	✓				Explanation provided		
<i>HFCs, PFCs, SF<sub>6</sub></i>	<i>Disaggregation by species</i>	<i>HFCs</i>		<i>PFCs</i>		<i>Unspecified mix of HFCs and PFCs</i>		<i>SF<sub>6</sub></i>	<i>NF<sub>3</sub></i>
		✓		✓					
<i>Notation keys</i>	<i>Used in</i>	<i>Summary table 1.A</i>	✓	<i>Sectoral report tables</i>		✓	<i>Sectoral background data tables</i>		✓
	<i>Comments</i>								

**PART II**

**Provision of common reporting format tables for years reported**

		Years													Comments	
		Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013		2014
<i>Energy</i>	Sectoral report: table 1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	<i>SBDT</i>	Table 1.A(a)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.A(b)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.A(c)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.A(d)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.B.1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.B.2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2014. For these years the notation key NO is used.
		Table 1.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	<i>IPPU</i>	Sectoral reports:	Table 2(I)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Table 2(II)			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
<i>SBDT</i>		Table 2(I).A-H	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 2(II).B-H	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		

PART II																	
Provision of common reporting format tables for years reported (continued)																	
		Years														Comments	
		Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
Agriculture	Sectoral report: Table 3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	SBDT	Table 3.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.B(a)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.B(b)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.E	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2014. For these years the notation key NO is used.
		Table 3.F	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.G-I	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
LULUCF	Sectoral report: Table 4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	SBDT	Table 4.1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.E	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Table 4.F	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			



**PART II**

**Provision of common reporting format tables for years reported (continued)**

		Years														Comments
		Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
	Table 4.G	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 4(I)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2014. For these years the notation key NO is used.
	Table 4(II)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2014. For these years the notation key NO is used.
	Table 4(III)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 4(IV)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 4(V)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

		PART II																
		Provision of common reporting format tables for years reported (continued)																
		Years														Comments		
		Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014			
Sectoral report:	Table NIR-1	✓	✓												✓	✓		
	Table NIR-2	✓	✓												✓	✓		
	Table NIR-3																	
	Table 4(KP)Recalculations																	
	Table 4(KP)	✓	✓												✓	✓		
KP-LULUCF	SBDT	Table 4(KP-I)A.1	✓	✓											✓	✓	No numerical data are reported in this table for the year 1990. For this year the notation key NA is used.	
		Table 4(KP-I)A.1.1	✓	✓											✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For these years the notation key NA is used.	
		Table 4(KP-I)A.2	✓	✓												✓	✓	No numerical data are reported in this table for the year 1990. For this year the notation key NA is used.
		Table 4(KP-I)A.2.1	✓	✓												✓	✓	No numerical data are reported in this table for the year 1990. For this year the notation key NA is used.
	Table 4(KP-I)B.1	✓	✓												✓	✓	No numerical data are reported in this table for the year 1990. For this year the notation key NA is used.	
	Table 4(KP-I)B.1.1	✓	✓												✓	✓	No numerical data are reported in this table for the year 1990. For this year the notation key NA is used.	
	Table 4(KP-I)B.1.2	✓	✓												✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For the year 1990 the notation key NA is used. For the years 2013-2014 the notation keys NA and NO are used.	
	Table 4(KP-I)B.1.3	✓	✓												✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For these years the notation key NA is used.	

**PART II**

**Provision of common reporting format tables for years reported (continued)**

		Years														Comments
		Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
	Table 4(KP-I)B.2	✓	✓											✓	✓	
	Table 4(KP-I)B.3	✓	✓											✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For these years the notation key NA is used.
	Table 4(KP-I)B.4	✓	✓											✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For these years the notation key NA is used.
	Table 4(KP-I)B.5	✓	✓											✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For these years the notation key NA is used.
	Table 4(KP-I)C	✓	✓											✓	✓	No numerical data are reported in this table for the year 1990. For this year the notation key NA is used.
	Table 4(KP-II)1	✓	✓											✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For the year 1990 the notation key NA is used. For the years 2013–2014 the notation keys NA and NO are used.
	Table 4(KP-II)2	✓	✓											✓	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For these years the notation keys NA and NO are used.
	Table 4(KP-II)3	✓	✓											✓	✓	
	Table 4(KP-II)4	✓	✓											✓	✓	No numerical data are reported in this table for the year 1990. For the year 1990 the notation keys IE, NA and NE are used.
	Table Accounting	✓	✓											✓	✓	No numerical data are reported in this table for the years 1991–2007. For these years the notation key NA is used.

PART II																	
Provision of common reporting format tables for years reported (continued)																	
		Years													Comments		
		Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013		2014	
Waste	SBDT	Sectoral report: Table 5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 5.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 5.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 5.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 5.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

PART II																
Provision of common reporting format tables for years reported (continued)																
		Years														
		Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
Summary and other tables	Summary 1.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Summary 2 (CO <sub>2</sub> equivalent emissions)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Summary 3 (Methods/emission factors)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 6 (Indirect emissions of N <sub>2</sub> O and CO <sub>2</sub> )	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 7 (Key categories)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 8 (Recalculation – recalculated data)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 9 (Completeness)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 10 (Trends)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

<sup>a</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

PART III						
Provision of information relating to recalculations						
Table 8 (Recalculated data)	✓	Comments	Explanatory information relating to recalculations is provided in the NIR			
Recalculation reported for years	1990-2013					
Recalculated sectors/gases	Energy	IPPU	Agriculture	LULUCF	Waste	KP-LULUCF
CO <sub>2</sub>	✓	✓	✓	✓	✓	
CH <sub>4</sub>	✓	✓	✓	✓	✓	
N <sub>2</sub> O	✓	✓	✓	✓	✓	
HFCs		✓				
PFCs		✓				
Unspecified mix of HFCs and PFCs						
SF <sub>6</sub>		✓				
NF <sub>3</sub>		✓				
Percentage difference in aggregate greenhouse gas emission	Base year estimate: <sup>a</sup>	With LULUCF:	-2.48%	Without LULUCF:	-1.65%	
	Latest recalculated year: <sup>b</sup>	With LULUCF:	2.56%	Without LULUCF:	1.69%	

<sup>a</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

<sup>b</sup> The latest recalculated year is the submission year minus 3.

PART IV			
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4			
		Provided	Observation
Reporting requirements under decision 2/CMP.8, annex II, paragraphs 1-5	Emissions by sources and removals by sinks are clearly distinguished from emissions from categories included in Annex A to the Kyoto Protocol	✓	
	Information on how inventory methodologies have been applied taking into account the 2006 Intergovernmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories and any relevant supplementary guidance recognizing the principles laid out in decision 16/CMP.1.	✓	
	Information on geographical location of the boundaries of areas that encompass:		
	Units of land subject to activities under Article 3, paragraph 3	✓	
	Units of land subject to activities under Article 3, paragraph 3, which would otherwise be included in land subject to forest management or elected activities under Article 3, paragraph 4	✓	
	Land subject to forest management or elected activities under Article 3, paragraph 4	✓	
	Information on the spatial assessment unit for determining the area of accounting for afforestation, reforestation and deforestation	✓	
	Information on GHG emissions/removals resulting from activities under Article 3, paragraph 3, and Article 3, paragraph 4, for all geographical locations reported in the current and previous years since the beginning of the commitment period or the onset of the activity, whichever comes later.	✓	
	Information on carbon pools (above-ground/below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for.	✓	
	When a Party applies the provisions for natural disturbances, information demonstrating that these emissions in any single year exceed the background level(s), including a margin, when needed. For this purpose the Party shall include information showing:		
	That all lands subject to exclusion due to natural disturbances are identified	✓	Spain has not yet applied the provisions for natural disturbances
	How annual emissions resulting from natural disturbances and the subsequent removals are estimated and excluded from accounting	✓	Spain has not yet applied the provisions for natural disturbances
That no land-use change has occurred on lands for which the provisions in decision 2/CMP.7, annex, paragraph 33, are applied	✓	Spain has not yet applied the provisions for natural disturbances	

<b>PART IV</b>		
<b>Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)</b>		
	<i>Provided</i>	<i>Observation</i>
That events and circumstances were beyond the control of the Party	✓	Spain has not yet applied the provisions for natural disturbances
The efforts taken to rehabilitate the land for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied	✓	Spain has not yet applied the provisions for natural disturbances
That emissions associated with salvage logging were not excluded from accounting	✓	Spain has not yet applied the provisions for natural disturbances
If not accounted for by instantaneous oxidation, information on GHG emissions/removals resulting from changes in the HWP pool accounted for in accordance with decision 2/CMP.7, including:		
Activity data for the HWP categories used for estimating the pool removed from domestic forests, for domestic consumption and for export	✓	
Half-lives used in estimating emissions/removals for the HWP categories used	✓	
Whether emissions from HWP originating from forests prior to the start of the second commitment period have been included in the accounting, if the forest management reference level is based on a projection	✓	
How emissions from the HWP pool accounted for in the first commitment period on the basis of instantaneous oxidation have been excluded from the accounting for the second commitment period		Information required in paragraph 2(g)(iv) of annex II to decision 2/CMP.8 could not be identified in the submission
How the HWP resulting from deforestation have been accounted on the basis of instantaneous oxidation	✓	
How CO <sub>2</sub> emissions from HWP in SWDS and from wood harvested for energy purposes have been accounted on the basis of instantaneous oxidation		Information required in paragraph 2(g)(vi) of annex II to decision 2/CMP.8 could not be identified in the submission
How emissions/removals from changes in the HWP pool accounted for do not include imported harvested wood products		Information required in paragraph 2(g)(vii) of annex II to decision 2/CMP.8 could not be identified in the submission
Information on anthropogenic GHGs from LULUCF activities under Article 3, paragraph 3, and Article 3, paragraph 4, factoring out removals from:		
Elevated CO <sub>2</sub> concentrations above pre-industrial levels	✓	



<b>PART IV</b>			
<b>Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)</b>			
		<i>Provided</i>	<i>Observation</i>
	Indirect nitrogen deposition	✓	
	The dynamic effects of age structure resulting from activities prior to 1 January 1990	✓	
	Specific information to be reported for activities under Article 3, paragraph 3:		
	Activities under Article 3, paragraph 3, that began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced	✓	
	How harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation	✓	
	Specific information to be reported for activities under Article 3, paragraph 4:		
	Activities under Article 3.4 that occurred since 1 January 1990 and are human induced	✓	
	Cropland management, grazing land management, revegetation, wetland drainage and rewetting; emissions/removals reported for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported	✓	
	Emissions/removals from activities under Article 3, paragraph 4, are not accounted for under activities under Article 3, paragraph 3	✓	
	Information on how emissions arising from the conversion of natural forests to planted forests are accounted for	✓	
	Methodological consistency between the reference level and reporting for forest management		Information required in paragraph 5(e) of annex II to decision 2/CMP.8 could not be identified in the submission
	Technical corrections made pursuant to decision 2/CMP.7, annex, paragraph 14	✓	
	Forest management: if emissions/removals from the harvest and conversion of forest plantations to non-forest land were included, information how requirements set out in decision 2/CMP.7, annex, paragraphs 37–39 were met, including:		
	The identification of all lands and associated carbon pools subject to decision 2/CMP.7, annex, paragraph 37, including the georeferenced location and year of conversion	✓	Spain does not apply the provision on “Carbon equivalent forests”

<b>PART IV</b>					
<b>Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)</b>					
			<i>Provided</i>	<i>Observation</i>	
			A demonstration that 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	✓	Spain does not apply the provision on “Carbon equivalent forests”
			A demonstration that a new forest of at least equivalent area to 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	✓	Spain does not apply the provision on “Carbon equivalent forests”
			A demonstration that 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, paragraph 4	✓	Spain does not apply the provision on “Carbon equivalent forests”