



COMPLIANCE COMMITTEE

CC/ERT/ASR/2016/30 1 September 2016

Status report of the annual inventory of Spain

Note by the secretariat

The status report of the annual inventory of Spain was published on 3 August 2016. For purposes of rule 10, paragraph 2, of the Rules of procedure of the Compliance Committee (annex to decision 4/CMP.2, as amended by decisions 4/CMP.4 and 8/CMP.9), the report is considered received by the secretariat on the same date. This report, FCCC/ASR/2016/ESP, contained in the annex to this note, is being forwarded to the Compliance Committee in accordance with section VI, paragraph 3, of the annex to decision 27/CMP.1 and paragraph 49 of the annex to decision 22/CMP.1.





Distr.: General 3 August 2016

English only

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

GHG: greenhouse gas

HWP: harvested wood products

KP-LULUCF: Article 3, paragraphs 3 and

4, activities under the Kyoto Protocol

LULUCF: land use, land-use change and

forestry

IPPU: industrial processes and product use

NIR: national inventory report

SBDT: sectoral background data tables

SEF: standard electronic format SWDS: solid waste disposal sites

Gases

CO2: carbon dioxide CH4: methane N2O: nitrous oxide HFCs: hydrofluorocarbons PFCs: perfluorocarbons

MIX: Unspecified mix of HFCs and PFCs

SF6: sulphur hexafluoride NF3: nitrogen trifluoride NOX: nitrogen oxides CO: carbon monoxide

NMVOCs: non-methane volatile organic

compounds

SO2: sulphur dioxide

Kyoto Protocol units

AAU: assigned amount unit ERU: emission reduction unit

RMU: removal unit

CER: certified emission reduction ICER: long-term certified emission

reduction

tCER: temporary certified emission

reduction

Notation keys

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

GE.16-13449(E)







			GRI	EENHO	OUSE GAS	S INVEN	NTORY S	SUBMIS	SSION						
		Date of r	eceipt		Date of res	ubmissio	on	Comme	nts						
	NIR	15 Apr	il 2016		13 June 2	2016									
	CRF tables ^a	15 Apr	il 2016		13 June 2	2016									
formation	Additional information ^b	13 June	e 2016					DE LA	ibmitted A CAN' NA.pdf	ΓID				E INICIA A DE	L
General information	CRF provided for years	1990-2	014												
9	Base year or period ^c	1990	F	Base y	ear for H PFCs,		1995	•			Base :	year fo	r	1995	
	Gases covered	CO_2	$\mathrm{CH_4}$	N ₂ O	HFCs	PFCs	MIX	SF	7 ₆ N	IF ₃	NO_X	CO	N.	MVOCs	SO_2
		√	√	√	✓	√	√	✓	~	/	✓	✓	√		✓
NIR	Description	The o		ation	of the NI	R, in g	eneral,	follows	s the str	uctu	ire out	lined in	n th	e updated	[
1	Language of NIR	Span	ish												
CRF^g	Missing source catego cent for categories inci the Kyoto Protocol				The 7 p	er cent	assessn	nent is	not app	olica	ble in	2016			

- ^a CRF tables are contained in annex II to decision 24/CP.19.
- ^b Additional information can be any information submitted by a Party in conjunction with the NIR or CRF tables.
- ^c 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.
- d A Party may select 1990 or 1995 as the base year for HFC, PFC and SF $_6$ gases in accordance with Article 3, paragraph 8, of the Kyoto Protocol.
- ^e A Party may select 1995 or 2000 as the base year for NF₃ in accordance with Article 3, paragraph 8 bis of the Doha Amendment to the Kyoto Protocol.
- ^f "Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention" (decision 24/CP.19).
- ^g 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 S	UPPLEMENTARY	INFORMATION UNI	DER ARTICLE 7.1	
		Date of receipt	Date of resubmission	Comments	
ion	KP-LULUCF information ^a	13 June 2016		NIR chapter 11	
y information	KP-LULUCF CRF ^b	13 June 2016		KP-LULUCF CRF provided for years:	1990, 2013- 2014
of supplementary	Information on Kyoto units (ERUs, CERs, RMUs and AAUs) ^c	13 June 2016		NIR chapter 12	
ldns fc	SEF ^d with Kyoto Protocol units	15 April 2016	25 May 2016	Years reported: 2014, 201	5
Reporting	Change in national system ^e	13 June 2016		NIR chapter 13	
Repo	Change in national registry ^e	13 June 2016		NIR chapter 14	
	Minimization of adverse impacts ^e	13 June 2016		NIR chapter 15	

^a 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.

^b 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.

^c 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,.

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

^e 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.

		T	11 01 111		the law					mmon reporting f			
		Energy		IPPU		Agricult	ure	LULUC		KP-LULUCF⁴	ı	Waste	
	Sectoral report tables	1	√	2(I)	√	3	V	4	V	NIR-1	✓	5	√
				2(II)	~						1		
	Sectoral background	1.A(a)	✓	2(I).A–H	√	3.A	✓	4.1	✓	NIR-2	✓	5.A	✓
	data tables	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)Recalc ulations		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	✓		
22								4(II)	~	4(KP-I)B.1	✓		
1000								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	√		

					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	1	√
Other tables	Table 6 (Indirect emissions)	√	Table 7 (Key categories)	√	Table 8 (Reca	alculation)	
	Table 9 (Completeness)	✓	Table 10 (Emission Trends)	✓			
Comments	not be undertaken	due to an i	e consistency check of key ca ssue in the CRF reporter. Th w Team prior to the inventor	e check will b			

^a 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.

					PAI	RT I						
	Provision of in	formation for t	he late	st reporte	d inventory	y yea	ar in the commo	n reporting fo	ormat: 2014	(contin	ued)	
Totals	Provided for gases	CO₂ ✓	СН4	√	N₂O ✓		HFCs ✔	PFCs 🗸	Mix	✓	SF_6 \checkmark	NF ₃
To	Provided for years	1990–2014	1990	-2014	1990–2014	4	1990–2014	1990–2014			1990– 2014	
<i>CO</i> 2		Reference appr	roach	Sectoral			ference more n 2 per cent	If difference	is more the	an 2 per	r cent	
	CO ₂ from fuel combustion	✓		✓				Explanation	provided			
$HFCs,\ PFCs,$ SF_{δ}		HFCs			PFCs			Unspecified HFCs and F		SF ₆	•	NF_3
HFCs	Disaggregation by species	√			✓							
Notation keys	Used in	Summary table	1.A	~	Sectoral 1	repo	rt tables	~	Sectoral b data table.	-	und	V
×	Comments											

																	PAI	RT II
											Pro	visio	n of o	comn	non 1	epor	ting	format tables for years reported
										Year	rs							
				Base year ^a	1990	1995	2000	2005	2006	2002	2008	5005	2010	2011	2012	2013	2014	Comments
	Sect	oral report: ta	ible 1	✓	✓	✓	✓	✓	✓	✓	✓	✓	√	✓	✓	✓	✓	
		Table 1.A(a)		✓	✓	√	✓	✓	√	√	√	√	✓	✓	✓	√	√	
		Table 1.A(b)	ı	✓	✓	√	✓	✓	✓	✓	V	√	✓	✓	✓	√	√	
		Table 1.A(c)		✓	✓	√	✓	✓	√	√	✓	√	✓	✓	✓	√	√	
Energy	E.	Table 1.A(d)	ı	✓	✓	✓	✓	V	✓	✓	V	√	√	✓	✓	√	√	
En	SBDT	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		√	✓	✓	✓	✓	✓	✓	√	✓	√	√	✓	✓	✓	
	Sect		Table 2(I)	√	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	V	✓	✓	
IPPU	repo		Table 2(II)	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	
IPI	SBDT	Table 2(I).A	-Н	✓	✓	√	✓	√	√	√	✓	√	√	✓	✓	✓	√	
	SB,	Table 2(II).E	3-H	✓	✓	✓	✓	✓	√	√	√	√	✓	√	✓	√	√	

																1	PART II
									F	Provi	sion	of co	mmo	n rej	orti	ng fo	rmat tables for years reported (continued)
									Year	S							
			Base year ^a	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Secto	oral report: Table 3	√	✓	✓	✓	✓	✓	✓	V	V	✓	✓	✓	✓	V	
		Table 3.A	✓	√	✓	√	√	✓	✓	✓	✓	✓	√	✓	✓	✓	
		Table 3.B(a)	√	✓	√	√	√	✓	✓	√	√	√	√	√	✓	✓	
		Table 3.B(b)	√	√	√	√	√	✓	✓	✓	✓	√	√	✓	✓	√	
Agriculture		Table 3.C	√	√	√	√	√	✓	✓	✓	✓	√	√	✓	√	√	
Agric	SBDT	Table 3.D	√	√	√	V	√	√	√	√	√	√	V	✓	✓	√	
		Table 3.E	✓	✓	✓	√	✓	√	✓	✓	✓	√	V	✓	✓	✓	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	√	√	✓	√	√	✓	✓	V	V	√	√	√	✓	✓	
		Table 3.G-I	✓	√	√	√	✓	✓	√	V	V	V	V	✓	✓	✓	
	Secto	oral report: Table 4	✓	√	V	√	✓	✓	✓	✓							
	,	Table 4.1	~	✓	V	✓	✓	V	V	V	V	V	√	√	✓	~	
	,	Table 4.A	~	✓	V	✓	✓	V	V	V	V	V	√	√	✓	~	
CF	,	Table 4.B	~	✓	V	✓	✓	V	V	V	V	V	√	√	✓	~	
LULUCF	SBDT	Table 4.C	~	✓	V	✓	√	✓	V	V	V	√	✓	✓	✓	✓	
		Table 4.D	~	√	V	√	√	✓	V	√	✓	✓	√	✓	✓	V	
		Table 4.E	✓	√	V	~	√	✓	✓	~	~	✓	✓	√	✓	V	
		Table 4.F	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

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]	PART II
							I	Provi	sion	of co	mmo	n re	portii	ng fo	rmat tables for years reported (continued)
							Year	rs							
	Base year ^a	0661	1995	2000	2005	2006	2007	2008	5009	2010	2011	2012	2013	2014	Comments
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)	√	✓	√	√	✓	√	V	✓	~	√	√	✓	✓	✓	
Table 4(V)	√	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

																	PART II
									P	Provi	sion (of co	mmo	n re	porti	ng fo	ormat tables for years reported (continued)
									Year	s							
			Base year ^a	0661	1995	2000	2005	2006	2007	2008	5005	0102	1102	2102	2013	2014	Comments
	ectoral eport:	Table NIR-1	✓	✓											✓	✓	
		Table NIR-2	✓	✓											√	✓	
		Table NIR-3															
		Table 4(KP)Rec alculations															
		Table 4(KP)	✓	✓											√	✓	
lCF	Table 4	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.
KP-LULUCF	Table	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	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	`	√	✓											✓	✓	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 (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		√	✓											✓	✓	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		✓	√											~	✓	No numerical data are reported in this table for the years 1990 and 2013–2014. For these years the notation key NA is used.

							I	Provi	sion	of co	mme	on re	porti	ing f	PART II ormat tables for years reported (continued)
							Year	·s							
	Base year ^a	0661	2661	2000	2005	2006	2007	2008	5009	2010	2011	2012	2013	2014	Comments
Table 4(KP-I)B.2	√	✓											✓	✓	
Table 4(KP-I)B.3	√	√											V	√	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	√	✓											V	✓	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	√	✓											V	√	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	√	✓											V	✓	
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.

]	PAF	RT II
								P	rovis	ion o	of cor	nmo	n rep	ortii	ng fo	rma	at tables for years reported (continued)
									Year	rs							
			Base year ^a	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Sect	oral report: Table 5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 5.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	√	✓	
Waste	TC	Table 5.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	√	✓	
	SBI	Table 5.C	✓	✓	✓	✓	✓	✓									
		Table 5.D	✓	√	✓	√	√	✓	√	√	√	✓	√	√	✓	✓	

	PART II										II						
	Provision of common reporting format tab										able	les for years reported (continued)					
			Years														
		Base year ^a	0661	1995	2000	2005	2006	2007	2008	5005	2010	1102	2012	2013	2014	t 107	Comments
	Summary 1.A	✓	V	✓	√	✓	√	✓	✓	✓	✓	√	√	√	✓		
	Summary 2 (CO ₂ equivalent emissions)	✓	✓	✓	✓	√	✓	✓	√	✓	√	√	√	✓	~		
les	Summary 3 (Methods/emission factors)	✓	✓	✓	✓	√	✓	✓	✓	✓	√	√	√	√	V		
her tab	Table 6	√	√	✓	V	✓	V	✓	✓	√	✓	V	√	V	√		
Summary and other tables	(Indirect emissions of N ₂ O and CO ₂)																
Summa	Table 7 (Key categories)	√	✓	√	V	✓	V	✓	✓	V	✓	V	V	V	✓		
	Table 8 (Recalculation – recalculated data)	✓	✓	✓	✓	√	✓	✓	√	✓	√	√	√	√			
	Table 9 (Completeness)	√	✓	✓	V	✓	V	✓	✓	V	✓	✓	V	✓	✓		
	Table 10 (Trends)	√	✓	√	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	√		

^a 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	ecalculation reported for years 1990-2013										
Recalculated sectors/gases	Energy		IPPU	Agriculture	LULUCF	Waste	KP-LULUCF				
CO_2	CO ₂		✓	✓	✓	✓					
CH ₄	✓		✓	✓	✓	√					
N_2O	✓		√	✓	√	√					
HFCs			√								
PFCs			√								
Unspecified mix of HFCs and PFCs											
SF ₆			✓								
NF ₃			✓								
			With LULUCF:	-2.48%	Without LULUCF:	-1.65%					
aggregate greenhouse gas emission			With LULUCF:	2.56%	Without LULUCF:	1.69%					

^a 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.

^b The latest recalculated year is the submission year minus 3.

	PART IV								
		Provision of information relating to KP-LULUCF activities under	Article 3, p	aragraphs 3 and 4					
			Provided	Observation					
		ions by sources and removals by sinks are clearly distinguished from emissions from categories ed in Annex A to the Kyoto Protocol	√						
	Interge	nation on how inventory methodologies have been applied taking into account the 2006 overnmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories and levant supplementary guidance recognzing the principles laid out in decision 16/CMP.1.	√						
-5	Inform	nation on geographical location of the boundaries of areas that encompass:							
aphs I		Units of land subject to activities under Article 3, paragraph 3	✓						
II, paragn		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	√						
annex		Land subject to forest management or elected activities under Article 3, paragraph 4	✓						
//CMP.8, o		nation on the spatial assessment unit for determining the area of accounting for afforestation, station and deforestation	√						
der decision 2	Article	nation on GHG emissions/removals resulting from activities under Article 3, paragraph 3, and 2 3, paragraph 4, for all geographical locations reported in the current and previous years since the using of the commitment period or the onset of the activity, whichever comes later.	✓						
ements und		nation on carbon pools (above-ground/below-ground biomass, litter, dead wood and soil organic a) that are not accounted for.	√						
Reporting requirements under decision 2/CMP.8, annex II , paragraphs $1\!-\!5$	emissi	a Party applies the provisions for natural disturbances, information demonstrating that these ons in any single year exceed the background level(s), including a margin, when needed. For this see the Party shall include information showing:							
Repo		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					

PART IV		
Provision of information relating to KP-LULUCF activities under Arti	icle 3, parag	raphs 3 and 4 (continued)
	Provided	Observation
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
accounted for by instantaneous oxidation, information on GHG emissions/removals resulting from es 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 submissi
How the HWP resulting from deforestation have been accounted on the basis of instantaneous oxidation	√	
How CO2 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 submiss
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 submissi
nation on anthropogenic GHGs from LULUCF activities under Article 3, paragraph 3, and Article agraph 4, factoring out removals from:		
Elevated CO ₂ concentrations above pre-industrial levels	✓	

PART IV									
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)									
		Provided	Observation						
I	ndirect nitrogen deposition	✓							
Т	The dynamic effects of age structure resulting from activities prior to 1 January 1990	✓							
Specific i	nformation 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 listinguished from deforestation	✓							
Specific i	nformation to be reported for activities under Article 3, paragraph 4:								
A	Activities under Article 3.4 that occurred since 1 January 1990 and are human induced	✓							
re	Cropland management, grazing land management, revegetation, wetland drainage and ewetting: emissions/removals reported for each year of the commitment period and for the base ear 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 ctivities under Article 3, paragraph 3	√							
	nformation on how emissions arising from the conversion of natural forests to planted forests re accounted for	✓							
N	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						
Т	Cechnical corrections made pursuant to decision 2/CMP.7, annex, paragraph 14	✓							
p	Forest management: if emissions/removals from the harvest and conversion of forest clantations to non-forest land were included, information how requirements set out in decision L/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"						

PART IV								
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)								
	Provided	Observation						
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 nonforested 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"						