

COMPLIANCE COMMITTEE



Status report of the annual inventory of the European Union

Note by the secretariat

The status report of the annual inventory of the European Union was published on 12 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/EU, 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.



United Nations

Framework Convention on Climate Change

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English only

Status report of the annual inventory of the European Union

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 the annual inventory of the European Union, 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 27 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





			GRI	EENHO	OUSE GA	S INVE	NTORY	SUBMISS	SION					
		Date of r	eceipt		Date of res	submissio	on	Comment	S					
	NIR	15 Apri	il 2016		21 June 2	2016								
	CRF tables ^a	27 June	2016											
information	Additional information ^b	15 Apri	il 2016		21 June 2	2016		A_CSE Annex l	B - Chan	MODE ges Fro	EL_201 m 6.3.3	3.2 1	13.PDF; to 6.7.3.xl n2016.doc	lsx;
General i	CRF provided for years	1990-20	014											
	Base year or period ^c	1990	В	Base y	ear for H PFCs,		1990 or	1995		Base NF ₃ ^e	year fo	r		
	Gases covered	CO ₂	CH_4	N_2O	HFCs	PFCs	MIX	SF_6	NF ₃	NO _X	СО	NI	MVOCs	SO_2
		~	~	~	~	~	~	~	~	~	~	~		~
NIR	Description				of the NI guidelin		general,	follows	the struct	ure out	lined in	n the	e updated	
I	Language of NIR	Engli	sh											
RF^{2}	Missing source categor cent for categories incl the Kyoto Protocol	ry larger uded in	than 7 Annex	/ per A to	The 7 p	er cent	assessn	nent is n	ot applic	able 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 1990, 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	21 June 2016		NIR chapter 11, page 738
y information	KP-LULUCF CRF ^b			KP-LULUCF CRF provided for years:
of supplementary	Information on Kyoto units (ERUs, CERs, RMUs and AAUs) ^c	21 June 2016		NIR chapter 12, page 771
tdns fo	SEF ^d with Kyoto Protocol units	15 April 2016	21 June 2016	Years reported: 2013, 2014, 2015
Reporting .	Change in national system ^e	21 June 2016		NIR chapter 13, page 777
Repc	Change in national registry ^e	21 June 2016		NIR chapter 14, page 778
	Minimization of adverse impacts ^e	21 June 2016		NIR chapter 15, page 780

^{*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.

	Energy		IPPU		Agricult	ure	LULUG	CF	KP-LULUCF ^a	Waste	
Sectoral report tables	1	~	2(I)	~	3	v	4	~	NIR-1	5	~
			2(II)	~							
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	V
	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)	v	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

					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	Key categories are that may lead to in			rences (for e	xample in the level of aggregation)	compared to CRF

^{*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.

	Provision of ir	formation for	the late	st reporte	PAF ed inventory		commor	n reporting for	rmat: 2014	(contin	ued)	
als	Provided for gases	CO2 🗸	CH₄	v	N₂O ✔	HFCs	~	PFCs 🖌	Mix		SF ₆ ✓	NF3 🗸
Totals	Provided for years	1990–2014	1990	-2014	1990–2014	4 1990–2	014	1990–2014	1990-		1990– 2014	1990– 2014
co_2	Comparison of	Reference app	proach	Sectoral		Difference 1 than 2 per c		If difference	is more the	an 2 per	r cent	
0	CO_2 from fuel combustion	✓		~				Explanation	provided			
HFCs, PFCs, SF_{δ}		HFCs			PFCs			Unspecified i HFCs and P.		SF ₆		NF3
HFCs 5	Disaggregation by species	~			~							
Notation keys	Used in	Summary tab	le 1.A	v	Sectoral r	eport tables			Sectoral be data table:		und	*
Nc	Comments			•	•							

											Prov	visio	n of c	comr	non			RT II format tables for years reported
										Year	·s							
				Base year ^a	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Sect	oral report: t	able 1	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 1.A(a)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 1.A(b)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 1.A(c)	√	~	~	~	~	~	~	~	~	~	~	~	~	~	
Energy		Table 1.A(d)	√	~	~	~	~	~	~	~	~	~	~	~	~	~	
En	SBDT	Table 1.B.1		√	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 1.B.2		√	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 1.C		~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1990–1992. For these years the notation key NO is used.
		Table 1.D		~	~	~	~	~	~	~	~	✓	~	~	~	~	~	
	Sect		Table 2(I)	~	~	~	✓	✓	√	~	✓	√	~	√	~	~	~	
Лe	repo	rts:	Table 2(II)	~	~	~	~	~	~	~	~	✓	~	~	~	~	~	
UPPU	DT	Table 2(I).A	-Н	~	~	~	✓	✓	~	~	✓	✓	~	~	~	~	~	
	SBDT	Table 2(II).I	3-Н	~	~	~	✓	✓	√	√	~	~	~	~	√	~	~	

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

FCCC/ASR/2016/EU

								Р	rovi	sion	ofco	mmo	n rei	oortii		PART II rmat tables for years reported (continued)
_								Year								
		Base year ^a	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Table 4.G	~	✓	~		~		~	1	~		~	~		~	
	Table 4(I)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
	Table 4(II)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
	Table 4(III)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
	Table 4(IV)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
	Table 4(V)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	

10

										т	Provi	sion	of co	mmo	n rai	norti		PART II ormat tables for years reported (continued)
				<u> </u>						Year		31011	01 00		nrej	porti	ing i	
				Base year ^a	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Secto repoi		Table NIR-1															
			Table NIR-2															
			Table NIR-3															
			Table 4(KP)Rec alculations															
-			Table 4(KP)															
UCF			4(KP-I)A.1															
KP-LULUCF		Table 4(KP-I)A.1.1															
		Table 4	4(KP-I)A.2															
		Table 4 I)A.2.1																
	SB	Table 4	4(KP-I)B.1															
		Table 4 I)B.1.1																
		Table 4 I)B.1.2																
		Table 4 I)B.1.3																

FCCC/ASR/2016/EU

							P	Provis	sion	of co	mmo	on re	porti		PART II ormat tables for years reported (continued)
							Year								
	Base year ^a	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
Table 4(KP-I)B.2															
Table 4(KP-I)B.3															
Table 4(KP-I)B.4															
Table 4(KP-I)B.5															
Table 4(KP-I)C															
Table 4(KP-II)1															
Table 4(KP-II)2															
Table 4(KP-II)3															
Table 4(KP-II)4															
Table Accounting														1	

12

								Р	rovis	tion o	of coi	nmo	n rep	oortii			RT II at tables for years reported (continued)
									Year	rs							
			Base year ^a	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	^t Comments
	Sect	toral report: Table 5	√	~	~	~	✓	~	~	~	~	✓	✓	✓	~	√	
		Table 5.A	✓	~	~	~	~	~	~	~	~	~	~	~	~	~	
Waste	ЪТ	Table 5.B	✓	~	~	~	~	~	~	~	~	~	~	~	~	~	
	SBL	Table 5.C	✓	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 5.D	✓	~	✓	✓	~	~	~	~	~	✓	✓	~	~	✓	

														PA	RT I	I. Contraction of the second se
		T					Prov	visio	n of c	omn	ion r	epor	ting	form	at tal	bles for years reported (continued)
								Yea	rs							
		Base year ^a	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Summary 1.A	~	~	~	~	~	~	✓	~	~	~	~	~	~	~	
	Summary 2 (CO ₂ equivalent emissions)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
les	Summary 3 (Methods/emission factors)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1990–2014. For these years the notation key NA is used.
Summary and other tables	Table 6 (Indirect emissions of N ₂ O and CO ₂)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
umma	Table 7 (Key categories)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
~	Table 8 (Recalculation – recalculated data)															
	Table 9 (Completeness)															
	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.

14

PART III							
Provision of information relating to recalculations							
Table 8 (Recalculated data)	Commen	its					
Recalculation reported for years							
Recalculated sectors/gases	Energy	IPPU	Agriculture	LULUCF	Waste	KP-LULUCF	
CO ₂							
CH_4							
N ₂ O							
HFCs							
PFCs							
Unspecified mix of HFCs and PFCs							
SF_6							
NF ₃							
	Base year estimate: ^a	With LULUCF:	%	Without LULUCF:	%		
aggregate greenhouse gas emission	Latest recalculated year: ^b	With LULUCF:	%	Without LULUCF:	%		

^{*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, paragraphs 3 and 4					
			Provided	Observation	
x 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 required in paragraph 1 of annex II to decision 2/CMP.8 could not be identified in the submission	
	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 recogning 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		Information required in paragraph 2(b)(ii)of annex II to decision 2/CMP.8 could not be identified in the submission	
s, anne		Land subject to forest management or elected activities under Article 3, paragraph 4	✓		
Reporting requirements under decision 2/CMP.8, annex II, paragraphs $I-$	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 required in paragraph 2(d) of annex II to decision 2/CMP.8 could not be identified in the submission	
	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:				
Re		That all lands subject to exclusion due to natural disturbances are identified	~		
		How annual emissions resulting from natural disturbances and the subsequent removals are estimated and excluded from accounting	~		
		That no land-use change has occurred on lands for which the provisions in decision 2/CMP.7, annex, paragraph 33, are applied	~		

PART IV				
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)				
	Provided	Observation		
That events and circumstances were beyond the control of the Party	~			
The efforts taken to rehabilitate the land for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied	✓			
That emissions associated with salvage logging were not excluded from accounting	✓			
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		Information required in paragraph 2(g)(i)of annex II to decision 2/CMP.8 could not be identified in the submission		
Half-lives used in estimating emissions/removals for the HWP categories used		Information required in paragraph 2(g)(ii)of annex II to decision 2/CMP.8 could not be identified in the submission		
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		Information required in paragraph 2(g)(iii)of annex II to decision 2/CMP.8 could not be identified in the submission		
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		Information required in paragraph 2(g)(v) of annex II to decision 2/CMP.8 could not be identified in the submission		
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 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 ₂ concentrations above pre-industrial levels	~			
Indirect nitrogen deposition	~			

16

PART IV Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)			
		Provided	Observation
	The dynamic effects of age structure resulting from activities prior to 1 January 1990	✓	
Specif	ic 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	✓	
Specif	ic 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 required in paragraph 5(c) of annex II to decision 2/CMP.8 could not be identified in the submission
	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	✓	
	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	√	Provision for carbon equivalent forest conversion not relevant to EU and Iceland
	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	~	Provision for carbon equivalent forest conversion not relevant to EU and Iceland

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PART IV				
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)				
	Provided	Observation		
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	√	Provision for carbon equivalent forest conversion not relevant to EU and Iceland		
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	✓ 	Provision for carbon equivalent forest conversion not relevant to EU and Iceland		