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REPORT FROM THE COMMISSION

The European Union's Report on the additional period for fulfilling commitments under the Kyoto Protocol (required under Article 22 of Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at the national and Union level relevant to climate change and repealing Decision No 280/2004/EC and Decision 13/CMP.1 of the Conference of the Parties to the Kyoto Protocol)

{SWD(2023) 348 final}

Report on the additional period for fulfilling commitments under the Kyoto Protocol

This Report and the accompanying Staff Working Document constitute the European Union Report on the additional period for fulfilling commitments under Article 3, paragraph 1, of the Kyoto Protocol to the United Nations Framework Convention on Climate Change ('the Kyoto Protocol'), for the second commitment period (2013-2020) of the Kyoto Protocol (hereinafter referred to as the true-up period), as required under Article 22 of Regulation (EU) No 525/2013¹, in accordance with the relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol².

They will be transmitted to the Secretariat of the United Nations Framework Convention of Climate Change (UNFCCC) by 24 October 2023.

The information contained in the Report will facilitate the assessment of compliance of the European Union (EU) with its commitments under Article 3(1) of the Kyoto Protocol for the second commitment period. This assessment will be based on the comparison of the quantity of units valid for the second commitment period retired by the end of the true-up period with the aggregate emissions for the second commitment period. The additional period for fulfilling commitments ended on 9 September 2023.

The EU, its Member States and Iceland have agreed to fulfil their quantified emission limitation and reduction commitments under Article 3 of the Kyoto Protocol for the second commitment period to the Kyoto Protocol jointly, in accordance with the provisions of Article 4 thereof³. The EU, its Member States and Iceland agreed to a quantified emission reduction commitment that limits their average annual emissions of greenhouse gases during the second commitment period to 80 % of the sum of their base year emissions, which is reflected in the Doha Amendment.

Council Decision (EU) 2015/1339⁴ sets out the terms of the joint fulfilment agreement as well as the respective emission levels of each Party to that agreement. The emission levels define the Member States' and Iceland's assigned amounts for the second commitment period. These emission levels have been determined on the basis of the existing Union legislation for the period 2013-2020 under the 'Climate and Energy package'⁵.

The joint assigned amount of the EU, its Member States and Iceland for the second commitment period of the Kyoto Protocol is equal to the percentage inscribed for the Union, its Member States

¹ Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC, OJ L 165, 18.6.2013, p. 13–40.

² Decisions 5/CMP.1, 13/CMP.1, 15/CMP.1, 22/CMP.1, 27/CMP.1, 1/CMP.8, 1/CMP.17, 3/CMP.11 and 4/CMP.11.

³ FCCC/KP/CMP/2012/13/Add.1

⁴ Council Decision (EU) 2015/1339 of 13 July 2015 on the conclusion, on behalf of the European Union, of the Doha Amendment to the Kyoto Protocol to the United Nations Framework Convention on Climate Change and the joint fulfilment of commitments thereunder, OJ L 207, 4.8.2015. p. 1-14.

⁵ Directive 2009/29/EC of the European Parliament and of the Council amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community and Decision No 406/2009/EC of the European Parliament and of the Council of 23 April 2009 on the effort of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020, OJ L 140, 5.6.2009.

and Iceland in the third column of Annex B to the Kyoto Protocol as replaced by the Doha Amendment (80 %) of its base year emissions multiplied by eight.

In accordance with Article 4(4) of the Kyoto Protocol, the United Kingdom withdrawal from the EU on 1 February 2020 does not affect the commitments under the second commitment period.

The joint assigned amount resulting from this calculation is 37 604 433 280 tonnes of CO₂-eq⁶. The assigned amount of the EU is determined in line with the terms of the joint fulfilment agreement and equals 15 813 089 338 tonnes of CO₂-eq⁷. The aggregated assigned amounts of the Member States and Iceland is 21 791 343 942 tonnes of CO₂-eq.

Retirement of Kyoto Units

The Kyoto Protocol was ratified by the EU, at that time the European Community, and its Member States on 31 May 2002. At the Doha Climate Change Conference in December 2012, parties to the Kyoto Protocol adopted the Doha Amendment, establishing a second commitment period of the Kyoto Protocol, starting on 1 January 2013 and ending on 31 December 2020 ('the Doha Amendment'). The Union, its Member States and Iceland notified the terms of the agreement to fulfil jointly the commitments of the EU, its Member States and Iceland under Article 3 of the Kyoto Protocol in the second commitment period in accordance with the provisions of Article 4 thereof.⁸ At the time of agreement the following 28 countries were Member States: the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, and the United Kingdom of Great Britain and Northern Ireland.

The total cumulative number of tonnes of CO₂eq to be retired under the joint fulfilment is calculated as the sum of the quantity of tonnes of CO₂eq in the retirement accounts in the registries of the EU, the 27 Member States, the United Kingdom and Iceland, and it amounts to 33,731,035,055 tonnes of CO₂-eq.

Carry-over of Kyoto Units

As there is no third commitment period foreseen under the Kyoto Protocol, the EU will not request to carry-over units.

The total quantity of units in the Member States holding accounts requested to be carried over by the Member States will be reported in the Member States' reports on the additional period for fulfilling commitments under the Kyoto Protocol.

⁶ [FCCC/IRR/2016/EU](#)

⁷ [FCCC/IRR/2016/EU](#)

⁸ [FCCC/KP/CMP/2012/13/Add.1](#)



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COMMISSION STAFF WORKING DOCUMENT

Technical information to the Report on the additional period for fulfilling commitments under the Kyoto Protocol

Accompanying the document

REPORT FROM THE COMMISSION

The European Union's Report on the additional period for fulfilling commitments under the Kyoto Protocol (required under Article 22 of Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at the national and Union level relevant to climate change and repealing Decision No 280/2004/EC and Decision 13/CMP.1 of the Conference of the Parties to the Kyoto Protocol)

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SECTION 1

I. Introduction

1. This Staff Working Document accompanying the Report on the additional period for fulfilling commitments under the Kyoto Protocol, to be submitted by the European Union (EU) by 24 October 2023, contains the information required to be reported upon the expiration of the additional period for fulfilling commitments for the second commitment period of the Kyoto Protocol (hereinafter referred to as the True-up period),¹ in accordance with the relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.²
2. The information contained in this report covers the period 1 January 2022 to 9 September 2023 in accordance with decision 15/CMP.1, annex, paragraph 20, in conjunction with decision 3/CMP.11.
3. The information required to be included in the report is presented using the standard electronic format (SEF) tables included in Annex II to decision 3/CMP.11.
4. In addition to the SEF tables, the information required to be included in the report in accordance with decision 15/CMP.1, annex, paragraphs 12–16, in conjunction with decision 3/CMP.11 is also presented in the reports on: (a) discrepancies identified by the international transaction log (ITL); (b) notifications from the Executive Board of the clean development mechanism; (c) records of non-replacement identified by the ITL; and (d) units in the national registry no valid towards compliance. These reports are usually known as R2–R5 reports respectively.³

II. Information provided before the submission of this report

5. The SEF tables of the European Union for the period 1 January to 31 December 2022 have been submitted previously and can be found at eua-2022-sef-cp2-14apr23/<https://unfccc.int/documents/627826>
6. Information on discrepancies, ITL notifications, non-replacements and invalid units for the period 1 January to 31 December 2022 has been submitted previously by the European Union as part of its 2023 NIR and can be found at <https://unfccc.int/documents/627851>

¹ Section XIII of decision 27/CMP.1 (Procedures and mechanisms related to compliance under the Kyoto Protocol) defines the additional period for fulfilling commitments.

² Decisions 5/CMP.1, 13/CMP.1, 15/CMP.1, 22/CMP.1, 27/CMP.1, 1/CMP.8, 1/CMP.17, 3/CMP.11 and 4/CMP.11.

³ Report R2 (list of discrepant transactions) provides information on any discrepancies identified by the international transaction log, and additional information required under paragraph 12 of the annex to decision 15/CMP.1; report R3 (list of clean development mechanism (CDM) notifications) provides information on any notification received by the Party from the Executive Board of the CDM, directing the Party to replace long-term certified emission reductions, in accordance with paragraphs 13–14 of the annex to decision 15/CMP.1; report R4 (list of non-replacements) provides information on any record of non-replacement identified by the international transaction log, and the additional information required under paragraph 15 of the annex to decision 15/CMP.1; report R5 (list of invalid units) provides information on the quantities of Kyoto Protocol units held in the national registry that are not valid for use towards compliance with commitments under Article 3, paragraph 1, in accordance with paragraph 16 of the annex to decision 15/CMP.1.

III. Information included in this report

7. The SEF tables of the European Union for the period 1 January to 9 September 2023 are part of this report.
8. The reports R2–R5 of the European Union for the period 1 January to 9 September 2023 have not been submitted because there was nothing to report for this period.

IV. Other information included in this report

In addition to the information presented in sections II and III above, the European Union also reports the following information:

a) Information on actions to correct discrepancies identified from 1 January 2022 to 9 September 2023, changes to the national registry to prevent discrepancies from reoccurring and resolution of previous questions of implementation pertaining to transactions

9. In accordance with paragraph 17 of the annex to decision 15/CMP.1 in conjunction with decision 3/CMP.11, the European Union reports that discrepancies have been identified by the ITL during the periods 1 January to 31 December 2022 or 1 January to 9 September 2023 and the actions taken to correct problems that caused discrepancies to occur can be found in section 2 of this report.

In view of the discrepancies identified by the ITL, the changes to the national registry made to prevent such discrepancies from reoccurring can be found in annex I of this report.

10. In accordance with paragraph 17 of the annex to decision 15/CMP.1 in conjunction with decision 3/CMP.11, the European Union reports that no questions of implementation pertaining to its transactions have been previously identified.

b) Commitment period reserve

11. For the purposes of the joint fulfilment, the commitment period reserve applies to the EU, its Member States and Iceland individually. The commitment period reserve (CPR) of the European Union is 14 231 780 406 tonnes CO₂-eq. The European Union CPR is contained in annex II, table II.1, of the “Report on the individual review of the annual submission of the European Union submitted in 2022”⁴ and was agreed by the relevant expert review team.

c) Total quantity of units in the retirement account

There are three types of assigned amount in relation to the EU’s joint fulfilment under the second commitment period of the Kyoto Protocol: on the one hand, the joint assigned amount, and on the other, the respective emission levels of the members to the joint fulfilment, namely the EU’s assigned amount and the Member States’ and Iceland’s assigned amounts:

⁴ [FCCC/ARR/2022/EU](#)

- i. Joint assigned amount: the joint assigned amount for the European Union, its Member States and Iceland is calculated pursuant to the quantified emission limitation and reduction commitment listed in the third column of the table contained in Annex B to the Kyoto Protocol, while the assigned amount of each Member State and Iceland is determined in accordance with the terms of the joint fulfilment agreement and fixed based on annex II to European Commission decision 2013/162/EU and as adjusted by European Commission implementing decision 2013/634/EU.
- ii. EU assigned amount: the emission level and assigned amount for the EU is the difference between the joint assigned amount of the members, and the sum of the emission levels of the Member States and Iceland. The assigned amount of the EU is counted against the emissions of greenhouse gases listed in Annex A to the Kyoto Protocol that are also covered by the EU Emissions Trading System (EU ETS) pursuant to Directive 2009/29/EC of the European Parliament and of the Council amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community. The sectors covered by the EU Emissions Trading System are those specified in Annex I of the EU ETS Directive and taking into account the application of its articles 24 and 27.
- iii. Member States' and Iceland's assigned amounts: The emission levels of the Member States and Iceland cover the emissions from sectors and gases listed in Annex A to the Kyoto Protocol not covered by Directive 2009/29/EC of the European Parliament and of the Council amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community. This includes all emissions from sources and removals by sinks covered by Article 3(3) and (4) of the Protocol, noting that some LULUCF activities are voluntary, as well as all emissions of nitrogen trifluoride (NF₃) under the Kyoto Protocol. The figure for individual Member States is equal to the sum of each Member State's Annual Emissions Allocation (AEA) under Decision No 406/2009/EC on the effort of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020 (Effort Sharing Decision) for the years 2013 to 2020 before the application of Article 3(7bis).

Regarding LULUCF, EU Member States, the UK and Iceland will continue to apply Article 3(3) and (4) of the Kyoto Protocol. Each Member State, UK and Iceland will individually account for net emissions and removals for each activity under Article 3(3) and (4), if elected, by issuing RMUs or cancelling Kyoto Protocol units in their Kyoto registries based on the corresponding reported emissions and removals from these activities and the specific accounting rules. The EU will neither issue, nor cancel units based on the reported emissions and removals from activities under Article 3(3) and (4).

'For the assessment of compliance with the joint fulfilment agreement at the end of the second commitment period, the total GHG emissions of the EU, its Member States, the United Kingdom and Iceland from sources listed in Annex A to the Kyoto Protocol for the period 2013 to 2020 shall be compared to the total amount of Kyoto units retired in the Kyoto registries of the EU, its Member States, the United Kingdom and Iceland'⁵ as submitted in their True-up period reports. The total GHG emissions of the EU have been reviewed as part of the resubmission of the EU's GHG inventory in December 2022 and are final.'⁶

⁵ [FCCC/IRR/2016/EU](#)

⁶ [FCCC/ARR/2022/EU](#)

Total quantity of tonnes of CO₂-eq of GHG emissions (2013-2020)

EU, Member States, UK and Iceland	Total quantity of tonnes of CO ₂ -eq of GHG emissions per member (2013-2020)
EU ETS	
European Union	13,552,734,341
EU Effort Sharing Decision	
Austria	396,956,278
Belgium	573,098,344
Bulgaria	200,497,906
Croatia	126,825,797
Cyprus	33,089,406
Czechia	485,382,475
Denmark	260,699,579
Estonia	48,668,825
Finland	240,726,766
France	2,763,701,567
Germany	3,547,811,703
Greece	356,719,687
Hungary	335,550,632
Ireland	350,213,234
Italy	2,160,408,174
Latvia	71,363,359
Lithuania	109,301,933
Luxembourg	70,101,409
Malta	10,723,255
Netherlands	797,946,156
Poland	1,591,793,501
Portugal	320,455,827
Romania	598,268,601
Slovakia	161,986,246
Slovenia	85,833,914
Spain	1,584,862,377
Sweden	261,305,427
United Kingdom	2,610,978,221
Iceland	23,030,117
Total	33,731,035,055

Footnote: the emissions by Member States and the United Kingdom were established based on the emissions under Effort Sharing Decision (ESD) for the period 2013-2020 as reviewed by the Commission. Data for Iceland was determined based on Annex X to Commission Implementing Regulation (EU) No 749/2014/11, which provides a breakdown of total emissions between NF3, ETS and aviation to calculate ESD emissions. When the Annex was unavailable or the information was incomplete in the Annex, data was retrieved directly from the relevant source.

12. **Table 1** presents the total quantity of Kyoto Protocol units in the European Union's retirement account at the end of the true-up period for the second commitment period, in accordance with paragraph 49(b) of the annex to decision 13/CMP.1 in conjunction with decision 3/CMP.11.

Table 1. Total quantity of Kyoto Protocol units in the EU's retirement account for the second commitment period (2013-2020)

AAUs	ERUs	RMUs	CERs	tCERs	ICERs	Total
13,552,734,341						13,552,734,341

Abbreviations: AAUs = assigned amount units, CERs = certified emission reductions, ERUs = emission reduction units, RMUs = removal units, tCERs = temporary certified emission reductions, ICERs = long-term certified emission reductions.

The quantity of units retired for the EU, and showed in **Table 1** above, covers the emissions of greenhouse gases listed in Annex A to the Kyoto Protocol that are also covered by the EU Emissions Trading System (EU ETS) pursuant to Directive 2009/29/EC of the European Parliament and of the Council amending Directive 2003/87/EC⁷.

In accordance with the joint fulfilment agreement, the total quantities of Kyoto Protocol units in the retirement account for individual Member States and the United Kingdom in **Table 1bis** should be at least equal to the sum of each Member State's verified emissions based on the Annual Emissions Allocation (AEA) under Decision No 406/2009/EC on the effort of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020 (Effort Sharing Decision) for the years 2013 to 2020 before the application of Article 3(7).⁸

The respective quantity of Kyoto protocol units retired for the 27 Member States, the United Kingdom and Iceland in accordance with Article 4(1) and (5) of the Protocol and before application of Article 3(7) are listed in Table 1bis below.

Table 1bis. Total quantity of Kyoto Protocol units in the retirement accounts of the EU27 Member States, United Kingdom and Iceland

	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	Total
Austria	396,956,300						396,956,300
Belgium	573,098,344						573,098,344
Bulgaria	201,162,256						201,162,256
Croatia	126,825,797						126,825,797
Cyprus	33,089,406						33,089,406
Czechia	480,402,611		4,979,889				485,382,500
Denmark	260,699,600						260,699,600
Estonia	48,668,825						48,668,825

⁷ OJ L140, 5.6.2009, p. 63

⁸ OJ L140, 5.6.2009, p. 136

Finland	240,726,800						240,726,800
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
France	2,763,701,567						2,763,701,567
Germany	3,547,811,703						3,597,811,703
Greece	356,720,000						356,720,000
Hungary	335,550,700						335,550,700
Ireland	342,004,454	10,088		8,198,758			350,213,300
Italy	2,037,498,165		122,910,035				2,160,408,200
Latvia	71,363,359						71,363,359
Lithuania	109,302,000						109,302,000
Luxembourg	70,101,409						70,101,409
Malta	10,723,300						10,723,300
Netherlands	797,946,200						797,946,200
Poland	1,575,452,730		16,340,771				1,591,793,501
Portugal	294,102,485		24,020,111	2,333,231			320,455,827
Romania	598,268,601						598,268,601
Slovakia	161,986,300						161,986,300
Slovenia	85,834,000						85,834,000
Spain	1,584,862,377						1,584,862,377
Sweden	261,305,427						261,305,427
United Kingdom	2,610,978,300						2,610,978,300
Iceland	18,731,074		4,299,126				23,030,200
Total	20,045,874,090	10,088	172,549,932	10,531,989			20,228,966,099

Abbreviations: AAUs = assigned amount units, CERs = certified emission reductions, ERUs = emission reduction units, RMUs = removal units, tCERs = temporary certified emission reductions, ICERs = long-term certified emission reductions.

Footnote: the emissions by Member States and the United Kingdom were established based on the emissions under Effort Sharing Decision (ESD) for the period 2013-2020 as reviewed by the Commission. Data for Iceland was determined based on Annex X to Commission Implementing Regulation (EU) No 749/201411, which provides a breakdown of total emissions between NF3, ETS and aviation to calculate ESD emissions. When the Annex was unavailable or the information was incomplete in the Annex, data was retrieved directly from the relevant source.

13. The information regarding the serial numbers of the units mentioned in table 1 can be found in annex II of this report.

d) Carry over of units

14. The European Union does not wish to carry over any units.

SECTION 2

I. Standard Electronic Format (SEF)

a) Standard Electronic Format (SEF) tables for the EU

Party	EU
Reported year	1 January 2023 to 9 September 2023
Submission year	2023
Commitment Period	2

Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year

	Account type	Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Party holding accounts	15,754,045,219	NO	NO	130,449,286	NO	NO
2	Entity holding accounts	NO	NO	NO	NO	NO	NO
3	Retirement account	NO	NO	NO	NO	NO	NO
4	Previous period surplus reserve account	2,124,109,368					
5	Article 3.3/3.4 net source cancellation accounts	NO	NO	NO	NO		
6	Non-compliance cancellation account	NO	NO	NO	NO		
7	Voluntary cancellation account	NO	NO	NO	23,234,278	NO	NO
8	Cancellation account for remaining units after carry-over	NO	NO	NO	NO	NO	NO
9	Article 3.1 ter and quater ambition increase cancellation account	NO					
10	Article 3.7 ter cancellation account	NO					
11	tCER cancellation account for expiry					NO	
12	ICER cancellation account for expiry						NO
13	ICER cancellation account for reversal of storage						NO
14	ICER cancellation account for non-submission of certification report						NO
15	ICER replacement account for expiry	NO	NO	NO	NO	NO	
16	ICER replacement account for expiry	NO	NO	NO	NO		
17	ICER replacement account for reversal of storage	NO	NO	NO	NO		
18	ICER replacement account for non-submission of certification report	NO	NO	NO	NO		
	Total	17,878,154,587	NO	NO	153,683,564	NO	NO

Table 2 (a). Annual internal transactions

	Transaction type	Additions						Subtractions						
		Unit type						Unit type						
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
	Article 6 issuance and conversion													
1	Party-verified projects		NO					NO		NO				
2	Independently verified projects		NO					NO		NO				
	Article 3.3 and 3.4 issuance or cancellation													
3	3.3 Afforestation and reforestation			NO				NO	NO	NO	NO			
4	3.3 Deforestation			NO				NO	NO	NO	NO			
5	3.4 Forest management			NO				NO	NO	NO	NO			
6	3.4 Cropland management			NO				NO	NO	NO	NO			
7	3.4 Grazing land management			NO				NO	NO	NO	NO			
8	3.4 Revegetation			NO				NO	NO	NO	NO			
9	3.4 Wetlands drainage and management			NO				NO	NO	NO	NO			
	Article 12 afforestation and reforestation													
10	Replacement of expired tCERs							NO	NO	NO	NO		NO	
11	Replacement of expired ICERs							NO	NO	NO	NO			
12	Replacement for reversal of storage							NO	NO	NO	NO			NO
13	Cancellation for reversal of storage													NO
14	Replacement for non-submission of certification report							NO	NO	NO	NO			NO
15	Cancellation for non-submission of certification report													NO
	Other cancellation													
16	Voluntary cancellation							NO	NO	NO	997,449		NO	NO
17	Article 3.1 ter and quater ambition increase cancellation							NO						
	Sub-total		NO	NO				NO	NO	NO	997,449		NO	NO

	Transaction type	Retirement					
		Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Retirement	13,552,734,341	NO	NO	NO	NO	NO
2	Retirement from PPSR	NO					
	Total	13,552,734,341	NO	NO	NO	NO	NO

Table 2 (b). Total annual external transactions

		Additions						Subtractions					
		Unit type						Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Total transfers and acquisitions													
1	BG	5,156,278	NO	NO	NO	NO	NO	126,141,099	NO	NO	NO	NO	NO
2	CZ	3,789,668	NO	NO	NO	NO	NO	133,267,103	NO	NO	NO	NO	NO
3	ES	NO	NO	NO	10	NO	NO	58,409,926	NO	NO	748,237	NO	NO
4	HU	3,789,668	NO	NO	NO	NO	NO	107,256,218	NO	NO	NO	NO	NO
5	IE	NO	10,088	NO	2,909,825	NO	NO	15,504,380	10,088	NO	2,909,825	NO	NO
6	NL	NO	NO	NO	1	NO	NO	30,412,409	NO	NO	3,602,296	NO	NO
7	SK	4,149,944	NO	NO	NO	NO	NO	75,013,997	NO	NO	6,386	NO	NO
8	AT	NO	NO	NO	NO	NO	NO	13,412,151	NO	NO	3,783	NO	NO
9	BE	NO	NO	NO	NO	NO	NO	20,450,588	NO	NO	NO	NO	NO
10	CDM	NO	NO	NO	NO	NO	NO	45,207,099	NO	NO	NO	NO	NO
11	CH	NO	NO	NO	NO	NO	NO	NO	NO	NO	26,907	NO	NO
12	CY	NO	NO	NO	NO	NO	NO	1,568,619	NO	NO	NO	NO	NO
13	DE	NO	NO	NO	NO	NO	NO	206,564,447	NO	NO	447,110	NO	NO
14	DK	NO	NO	NO	NO	NO	NO	13,136,942	NO	NO	36,571	NO	NO
15	EE	NO	NO	NO	NO	NO	NO	50,771,706	NO	NO	NO	NO	NO
16	FI	NO	NO	NO	NO	NO	NO	8,658,264	NO	NO	NO	NO	NO
17	FR	NO	NO	NO	NO	NO	NO	99,661,294	NO	NO	255	NO	NO
18	GB	NO	NO	NO	NO	NO	NO	176,488,289	NO	NO	49,291	NO	NO
19	GR	NO	NO	NO	NO	NO	NO	15,894,130	NO	NO	NO	NO	NO
20	HR	NO	NO	NO	NO	NO	NO	7,182,633	NO	NO	NO	NO	NO
21	IT	NO	NO	NO	NO	NO	NO	79,680,094	NO	NO	20,658	NO	NO
22	LT	NO	NO	NO	NO	NO	NO	70,430,898	NO	NO	NO	NO	NO
23	LU	NO	NO	NO	NO	NO	NO	2,406,891	NO	NO	NO	NO	NO
24	LV	NO	NO	NO	NO	NO	NO	40,100,861	NO	NO	NO	NO	NO
25	MT	NO	NO	NO	NO	NO	NO	1,674,044	NO	NO	6,400	NO	NO
26	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	98,026	NO	NO
27	PL	NO	NO	NO	NO	NO	NO	298,687,162	NO	NO	NO	NO	NO
28	PT	NO	NO	NO	NO	NO	NO	13,296,395	NO	NO	NO	NO	NO
29	RO	NO	NO	NO	NO	NO	NO	490,413,095	NO	NO	NO	NO	NO
30	SE	NO	NO	NO	NO	NO	NO	13,218,840	NO	NO	NO	NO	NO
31	SI	NO	NO	NO	NO	NO	NO	3,286,845	NO	NO	NO	NO	NO
Sub-total		16,885,558	10,088	NO	2,909,836	NO	NO	2,218,196,419	10,088	NO	7,955,745	NO	NO

Table 2 (c). Annual transactions between PPSR accounts

		Additions						Subtractions					
		Unit type						Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transfers and acquisitions between PPSR accounts													
Sub-total		NO						NO					

Table 2 (d). Share of proceeds transactions under decision 1/CMP.8, paragraph 21 - Adaptation fund

		Amount transferred or converted						Amount contributed as SoP to the adaptation fund					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	First international transfers of AAUs	2,156,103,762						45,207,099					
2	Issuance of ERU from party-verified projects		NO						NO				
3	Issuance of independently verified ERUs		NO						NO				

Table 2 (e). Total annual transactions

1	Total (Sum of sub-totals in table 2a and table 2b)	16,885,558	10,088	NO	2,909,836	NO	NO	2,218,196,419	10,088	NO	8,953,194	NO	NO
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Table 3. Annual expiry, cancellation and replacement

Transaction or event type		Requirement to replace or cancel			Replacement						Cancellation					
		Unit type			Unit type						Unit type					
		tCERs	ICERs	CERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Temporary CERs																
1	Expired in retirement and replacement accounts	NO			NO	NO	NO	NO	NO							
2	Expired in holding accounts	NO												NO		
Long-term CERs																
3	Expired in retirement and replacement accounts		NO		NO	NO	NO	NO								
4	Expired in holding accounts		NO												NO	
5	Subject to reversal of storage		NO		NO	NO	NO	NO	NO						NO	
6	Subject to non-submission of certification Report		NO		NO	NO	NO	NO	NO						NO	
Carbon Capture and Storage CERs																
7	Subject to net reversal of storage			NO							NO	NO	NO	NO		
8	Subject to non-submission of certification report			NO							NO	NO	NO	NO		
Total		NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	

Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year

	Account type	Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Party holding accounts	17	NO	NO	124,405,928	NO	NO
2	Entity holding accounts	NO	NO	NO	NO	NO	NO
3	Retirement account	13,552,734,341	NO	NO	NO	NO	NO
4	Previous period surplus reserve account	2,124,109,368					
5	Article 3.3/3.4 net source cancellation accounts	NO	NO	NO	NO		
6	Non-compliance cancellation account	NO	NO	NO	NO		
7	Voluntary cancellation account	NO	NO	NO	24,231,727	NO	NO
8	Cancellation account for remaining units after carry-over	NO	NO	NO	NO	NO	NO
9	Article 3.1 ter and quater ambition increase cancellation account	NO					
10	Article 3.7 ter cancellation account	NO					
11	ICER cancellation account for expiry					NO	
12	ICER cancellation account for expiry						NO
13	ICER cancellation account for reversal of storage						NO
14	ICER cancellation account for non-submission of certification report						NO
15	ICER replacement account for expiry	NO	NO	NO	NO	NO	
16	ICER replacement account for expiry	NO	NO	NO	NO		
17	ICER replacement account for reversal of storage	NO	NO	NO	NO		NO
18	ICER replacement account for non-submission of certification report	NO	NO	NO	NO		NO
	Total	15,676,843,726	NO	NO	148,637,655	NO	NO

Table 5 (a). Summary information on additions and subtractions

	Account type	Additions						Subtractions						
		Unit type						Unit type						
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
1	Assigned amount units issued	15,813,089,338												
2	Article 3 paragraph 7 ter cancellations							NO						
3	Cancellation following increase in ambition							NO						
4	Cancellation of remaining units after carry over							NO	NO	NO	NO	NO	NO	NO
5	Non-compliance cancellation							NO	NO	NO	NO	NO	NO	NO
6	Carry-over		NO		NO				NO		NO			
7	Carry-over to PPSR	2,124,109,368						NO						
	Total	17,937,198,706	NO		NO			NO	NO	NO	NO	NO	NO	NO

Table 5 (b). Summary information on annual transactions

	Year	Additions						Subtractions						
		Unit type						Unit type						
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
1	Year 1 (2013)	NO	NO	NO	201,785	NO	NO	NO	NO	NO	NO	NO	NO	NO
2	Year 2 (2014)	NO	NO	NO	5,485,392	NO	NO	NO	NO	NO	1,534,433	NO	NO	NO
3	Year 3 (2015)	NO	NO	NO	46,324,674	NO	NO	NO	NO	NO	9,775,076	NO	NO	NO
4	Year 4 (2016)	NO	NO	NO	42,037,769	NO	NO	NO	NO	NO	17,201,722	NO	NO	NO
5	Year 5 (2017)	NO	NO	NO	37,653,943	NO	NO	NO	NO	NO	18,520,644	NO	NO	NO
6	Year 6 (2018)	NO	NO	NO	30,340,809	NO	NO	NO	NO	NO	11,640,434	NO	NO	NO
7	Year 7 (2019)	NO	NO	NO	24,973,587	NO	NO	NO	NO	NO	11,964,255	NO	NO	NO
8	Year 8 (2020)	NO	NO	NO	50,971,895	NO	NO	NO	NO	NO	25,605,228	NO	NO	NO
9	Year 2021	NO	NO	NO	13,286,215	NO	NO	NO	NO	NO	16,559,492	NO	NO	NO
10	Year 2022	NO	NO	NO	5,629,817	NO	NO	59,044,119	NO	NO	13,655,316	NO	NO	NO
11	Year 2023	16,885,558	10,088	NO	2,909,836	NO	NO	2,218,196,419	10,088	NO	8,953,194	NO	NO	NO
	Total	16,885,558	10,088	NO	259,815,722	NO	NO	2,277,240,538	10,088	NO	135,409,794	NO	NO	NO

Table 5 (c). Summary information on annual transactions between PPSR accounts

	Year	Additions						Subtractions						
		Unit type						Unit type						
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
1	Year 1 (2013)	NO						NO						
2	Year 2 (2014)	NO						NO						
3	Year 3 (2015)	NO						NO						
4	Year 4 (2016)	NO						NO						
5	Year 5 (2017)	NO						NO						
6	Year 6 (2018)	NO						NO						
7	Year 7 (2019)	NO						NO						
8	Year 8 (2020)	NO						NO						
9	Year 2021	NO						NO						
10	Year 2022	NO						NO						
11	Year 2023	NO						NO						
	Total	NO						NO						

Table 5 (d). Summary information on expiry, cancellation and replacement

	Requirement to replace or cancel			Replacement						Cancellation					
	Unit type			Unit type						Unit type					
	tCERs	ICERs	CERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Year 1 (2013)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
2	Year 2 (2014)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
3	Year 3 (2015)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
4	Year 4 (2016)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
5	Year 5 (2017)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
6	Year 6 (2018)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
7	Year 7 (2019)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
8	Year 8 (2020)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
9	Year 2021	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
10	Year 2022	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
11	Year 2023	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
	Total	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO

Table 5 (e). Summary information on retirement

Year	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Year 1 (2013)	NO	NO	NO	NO	NO
2	Year 2 (2014)	NO	NO	NO	NO	NO
3	Year 3 (2015)	NO	NO	NO	NO	NO
4	Year 4 (2016)	NO	NO	NO	NO	NO
5	Year 5 (2017)	NO	NO	NO	NO	NO
6	Year 6 (2018)	NO	NO	NO	NO	NO
7	Year 7 (2019)	NO	NO	NO	NO	NO
8	Year 8 (2020)	NO	NO	NO	NO	NO
9	Year 2021	NO	NO	NO	NO	NO
10	Year 2022	NO	NO	NO	NO	NO
11	Year 2023	13,552,734,341	NO	NO	NO	NO
	Total	13,552,734,341	NO	NO	NO	NO

Table 6 (a). Memo item: Corrective transactions relating to additions and subtractions

	Additions						Subtractions						
	Unit type						Unit type						
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	

Table 6 (b). Memo item: Corrective transactions relating to replacement

	Requirement for replacement		Replacement					
	Unit type		Unit type					
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs

Table 6 (c). Memo item: Corrective transactions relating to retirement

	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs

ANNEXES

II. Annexes

a) Annex I - Overview of changes to the registry for the reporting period

b) Annex II - Information regarding the serial numbers of the Kyoto Protocol units in the EU's retirement account for the second commitment period (2013-2020)

Retirement Serial Numbers							
Originating Party	Unit Type	Applicable CP	Project	Project Track	Serial Start	Serial End	Quantity
EU	AAU	2			141383291905	154936026245	13 552 734 341

c) **Annex III – Text on the European Union’s joint commitments under Article 3 of the Kyoto Protocol for the second commitment period of the Kyoto Protocol**

The terms of the **agreement to fulfil jointly the commitments of the European Union, its Member States⁹ and Iceland** (‘the members’) under Article 3 of the Kyoto Protocol for the second commitment period of the Kyoto Protocol, as adopted by the Conference of the Parties to the United Nations Framework Convention on Climate Change (‘UNFCCC’) serving as the meeting of the Parties to the Kyoto Protocol in Doha, by Decision 1/CMP.8, in accordance with Article 4 of the Kyoto Protocol provides that **the members will fulfil their commitments by ensuring that**, in accordance with Article 4(5) and (6) of the Kyoto Protocol, **the combined sum of the aggregate anthropogenic carbon dioxide equivalent emissions of the greenhouse gases listed in Annex A to the Kyoto Protocol in the Member States and Iceland does not exceed their joint assigned amount.**

The joint assigned amount of the EU, its Member States and Iceland for the period 2013-2020, as established in the initial review report, is 37 604 433 280 t CO₂ eq¹⁰.

The assigned amounts of the individual Member States and Iceland cover the emissions from sectors and gases listed in Annex A to the Kyoto Protocol not covered by the EU’s emissions trading system (ETS), i.e., emissions covered by the EU’s [Effort Sharing Decision](#). The assigned amounts for the period 2013-2020 were calculated per each Member State after exclusion of LULUCF activities. However, 6 countries (DK, IE, LU, NL, PT and UK) were allowed to include net emissions from deforestation activities in the calculation of their assigned amounts. The total amount assigned to the individual Member States and Iceland is 21 791 343 942 t CO₂ eq. A breakdown of the assigned amounts per country is presented in Table A.1.

The assigned amount of the Union for the period 2013-2020 amounts to the difference between the joint assigned amount and the sum of the individual assigned amounts of the Member States and Iceland, and is, as established in the UNFCCC initial review report, 15 813 089 338 t CO₂ eq. It covers emissions under the EU ETS. The sectors covered by the EU Emissions Trading System are those specified in Annex I of the [EU ETS Directive](#) and taking into account the application of its Articles 24 and 27.

Based on the above, for the purpose of compliance with the second commitment period of the Kyoto protocol, the **assigned amounts of the individual Member States and Iceland should not be compared with the sum of the anthropogenic carbon dioxide equivalent emissions of the greenhouse gases listed in Annex A to the Kyoto Protocol in these individual countries** as the calculation of the assigned amounts of these countries excludes ETS emissions on their territory.

⁹ In this Annex, ‘Member States’ should be understood as the current 27 EU Member States and the United Kingdom.

¹⁰ <https://unfccc.int/process/transparency-and-reporting/reporting-and-review-under-the-kyoto-protocol/second-commitment-period/initial-reports>

Table A-1 - Assigned amount per member to the agreement

Country	Assigned amount in tonnes CO₂ eq. considering Article 3 (7bis)
Austria	405.712.317
Belgium	584.228.513
Bulgaria	222.945.983
Croatia	162.271.086
Cyprus	47.450.128
Czech Republic	520.515.203
Denmark	269.377.890
Estonia	51.056.976
Finland	240.544.599
France	3.014.714.832
Germany	3.592.699.888
Greece	480.791.166
Hungary	434.486.280
Ireland	343.519.892
Italy	2.410.291.421
Latvia	76.633.439
Lithuania	113.600.821
Luxembourg	72.454.473
Malta	9.299.769
Netherlands	924.777.902
Poland	1.583.938.824
Portugal	429.581.969
Romania	656.059.490

Slovakia	202.268.939
Slovenia	99.425.782
Spain	1.766.877.232
Sweden	315.554.578
United Kingdom	2.744.937.332
Iceland	15.327.217
Total	21 791 343 942