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Multilateral Assessment

A compilation of questions to - and answers by – Spain
exported on 01-06-2021
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Question by United States of America

at Monday, 05 April 2021

Category: Progress towards the achievement of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Tax on F gases

What lessons have you learned from the implementation of a tax on F-gases?

Answer by Spain

Our national tax on fluorinated greenhouse gases was created through article 5 of Law 16/2013, of October 29, which establishes certain measures on environmental taxation and other tax and financial measures are adopted. It has been very useful promoting changes through all sectors using fluorinated gases, with high warming potential towards other technologies based on gases with zero or low global warming potential, especially in the refrigeration and air conditioning sector, both representing the majority in the use of these gases. According to data from our National Emissions Inventory, since the implementation of this tax in 2014, GHG emissions associated with the use of fluorinated gases have decreased by more than 50%.

Likewise, it has favoured the mobilization of investments towards green technologies and the creation of employment. In this regard, it should be noted that in recent years the refrigeration sector has registered a higher employability rate than the Spanish average, in part, because of this important technological change that has taken place in this sector.

As the main lessons learned from the implementation of this tax, we must first highlight the importance of carrying out consultations with the affected players, manufacturers and distributors, installation companies and end users of fluorinated gases (such as supermarkets, food industry, etc.), both in the preparation of the regulations that created the fluorinated gas tax and in its subsequent implementation.

It is also important to remark that the maximum tax rate (20 euros / ton CO₂) was not applied from its first year, but that its implementation has been carried out progressively, to allow the affected sectors to its progressive adoption. In this way, the first year of its implementation, in 2014, the tax rate was 6 euros / ton CO₂-eq., the following years, during 2015 and 2016 the tax rate was 13 euros / ton CO₂-eq. and finally, in 2017 it reached the maximum rate of 20 euros / ton CO₂-eq. Currently, the tax rate is 15 euros / ton CO₂-eq.

Control carried out by the Spanish Tax Agency has also been very important, to avoid fraud, making it possible to comply with the environmental objectives of this tax and preserving the competitiveness of companies that fulfil with their tax obligations.

And finally, the main lesson learned from our national tax on fluorinated greenhouse gases is that it represents a clear example of how, through green taxation, people and companies' behaviour can be modified, enabling green economic growth and the generation of high-quality employment.

Question by Canada

at Monday, 05 April 2021

Category: Progress towards the achievement of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Impact of COVID-19 and mitigation policy

Looking back at the last year and the impact of the COVID-19 pandemic, what have you learned or experienced that may impact the design of mitigation policies going forward? What lessons could other countries learn from your experience?

Answer by Spain

If we have learned anything from this pandemic, it is that we can no longer ignore the limits of the planet and continue to ignore the importance of sustainability for our own survival. Science has been very clear about the need to urgently accelerate the global reduction of GHG emissions for many years now and it is not the time to act.

Main lessons learnt by our Spanish experience are:

- Home office is a great opportunity to reduce GHG due to commuting to work and has been underused until COVID pandemic has hit our country.
- It has become very important to identify and to promote resources' availability everywhere within our territory to guarantee food and all kind of essential services security.
- Home comfort has also become very important and besides nature is nowadays much more appreciated than it was before we had to be lockdown at our homes.

All these learnings suggest how critical is to work in a green recovery plan, and that's why, in current situation, in which countries are rethinking their economic and social models, to increase mitigation efforts and to lay the foundations for a sustainable and inclusive future, leaving no one behind, tackling both the health and the social and economic crisis in a coherent manner, becomes a key opportunity.

This is what we have done in Spain with the Recovery, Transformation and Resilience Plan. This Plan is conceived as a strategy for economic and social recovery, transformation and modernisation of our economy and productive sectors that will allow us to achieve greater resilience in the face of future economic shocks and scenarios of uncertainty.

The green and digital transitions will be central in this plan accounting for 39% and 29% of the investment, respectively.

The development of the Plan leaves a clear and unquestionable message: Spain's economic recovery will be decidedly green. The ecological transition is one of the backbones of the Spanish recovery response to the crisis caused by COVID19 . It is an indispensable reference and cross-cutting guide for all measures and actions that can be supported with EU funds. In fact, the Plan aims at accelerating climate action, with the objective of bringing forward to 2023 the achievement of the climate targets established for 2025 (as reflected in the National Integrated Climate and Energy Plan of Spain, which lays the ground for the decarbonisation of the Spanish

economy in the coming decade). It is estimated that the Recovery Plan will bring additional growth of around 2% per year from 2021 onwards, will help create more than 800,000 jobs during its implementation period and will improve the country's structure by fixing the population throughout the territory.

Question by United States of America
at Monday, 05 April 2021

Category: Progress towards the achievement of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: 2030 targets

While meeting the European Union effort-sharing decision targets, the BR4 projections indicate that you may fall short of achieving the goals established in your National Energy and Climate Plan in 2030 without additional measures. What additional measures are under consideration to meet this target?

Answer by Spain

All additional measures to achieve 2030 targets are those detailed in the National Energy Climate Plan (NECP). The targets set in the NECP have been established considering the applicable GHG accounting and the rules for the contributions of each Member State to the targets at EU level according to EU regulations. Based on the above, and maximising the universe of application of the measures to be implemented in Spain, maximisation carried out with the modelling explained in Annexes A and B of the PNIEC, Spain has a GHG reduction target of 23% with respect to 1990, which in turn is divided into:

- Target in sectors subject to emissions trading (ETS): 61% reduction in 2030 compared to 2005.
 - Target in non-ETS or diffuse sectors (ESR): 38% reduction in 2030 compared to 2005.
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Question by United States of America

at Monday, 05 April 2021

Category: Progress towards the achievement of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Estimating mitigation impact of PAMS

What are the challenges presented in estimate the mitigation impact for some PaMs? What steps are being taken or could be taken to address these challenges?

Answer by Spain

The main challenge for estimating the mitigation of measures is the lack of a National System for monitoring and assessing Policies and Measures. This lack of an integrated system hampers the gathering of the most updated data from all the ministries and the complete coherence or easy comparison of inputs-outputs among different models used for designing the NECP targets, measures, and projections. Besides, some departments responsible for designing the measures have not yet assumed their role in measures evaluation.

This will should be solved with the establishment of this National System which is foreseen in the Law on Climate Change and Energy transition, currently being discussed at the Congress.

Question by United Kingdom of Great Britain and Northern Ireland

at Thursday, 01 April 2021

Category: Progress towards the achievement of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: National carbon footprint registry

Spain's Biennial Report references the creation of the national carbon footprint registry for users to track emissions as well as offset them. Please can you tell us more about how information in the registry is used in shaping climate change policies in Spain and any key lessons learnt and benefits seen so far?

Answer by Spain

The Spanish Registry of carbon footprint, compensation and carbon sink projects has been working for seven years now. It works on a voluntary basis providing visibility to Spanish companies and other organizations' efforts on tackling climate change. In this sense, Spain understands the registry

as an important awareness raising tool, working on three main topics. Organizations are responsible of some GHG emissions, there is an opportunity to reduce them, and eventually, they can contribute to the promotion of national carbon sinks.

The experience provided by the management of the Registry along these years has influenced climate policy shaping on different ways. We could mention some examples:

- Recently approved Climate change and energetic transition law, includes the mandate to calculate carbon footprint and elaborate a reduction plan by Spanish companies. Who is affected as well as technical details are to be developed in one year.
- The last update of the ecological public procurement plan included an article regarding carbon footprint and its gradual incorporation in public procurement processes.
- Some programmes promoting adaptation and mitigation of sink projects in Spain, like *PIMA Ecosistemas*, where developed based on experience gained on the Registry.
- Many regional governments are developing and including similar instruments to the Registry in their legislation.

Regarding lessons learnt, we could mention some of them in which solutions we have worked or are working:

- Although the Registry is handling an important increase in registrations, there is still a lack of knowledge about this tool within Spanish companies and forestry sector. More efforts on promotion are needed.
- Participation of public administration on this scheme is less than expected. Specific promotion and training on this sector is needed.
- Development of incentives for the participation on a voluntary scheme: a link with public procurement has been made.
- The use of carbon units only for the offset of carbon footprints registered could be hampering the evolution of some sink projects. Therefore, more flexibility on transactions is desirable.
- Sink projects should be differentiated not only by its carbon sequestration capacity. Providing a methodology regarding other benefits rather than carbon sequestration would help with this issue.

Question by United Kingdom of Great Britain and Northern Ireland
at Thursday, 01 April 2021

Category: Progress towards the achievement of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Spanish Urban Agenda

We note the publication of the Spanish Urban Agenda. Please can you share more about how climate change mitigation features in the strategy and whether local governments and cities were consulted in shaping its contents?

Answer by Spain

Climate change mitigation appears horizontally in different strategic objectives of the Spanish Urban Agenda, such as:

- Land management and rational land use, conservation, and protection.
- Avoiding urban sprawl and revitalizing the existing city.
- Promoting proximity and sustainable mobility.
- Sustainable management of resources and promotion of the circular economy.

But the Agenda also includes a strategic objective aimed at preventing and reducing the impacts of climate change and improving resilience, which provides specific climate change adaptation and mitigation objectives, such as:

- Adapt the territorial and urban model to the effects of climate change and advance in its prevention.
- Reduce greenhouse gas emissions.
- Improve resilience to climate change.

The Spanish Urban Agenda has been prepared from the bottom up, as recommended by international Agendas, considering the contributions of all key stakeholders for urban development. It is included a specific objective aimed at ensuring citizen participation, transparency and favouring multilevel governance. One line of action is focused on encouraging participation in the design, monitoring and evaluation of public policies by individuals, families, towns, and communities.

Along these lines, the participatory process of the Spanish Urban Agenda itself has been extended for more than a year and a half. The fundamental mission of the participatory process has been to give a voice to the different public and private agents who, from the multiple perspectives of their respective interests, have made contributions to the common objective of sustainable development of towns and cities.

A Group of independent and multidisciplinary experts was launched in June 2017. Participation was organized around seven different Working Groups which, at the request of the stakeholders themselves, gave rise to several sub-groups and even bilateral meetings. The working groups were as follows:

- Working group with independent experts.
- Interministerial working group.
- Working group with the autonomous communities.

- Working group with local entities (FEMP).
- Working group with the third sector, academia, and civil society.
- Working group with the private sector.
- Urban Initiatives Network working group.

Within the framework of the Collaboration Agreement signed between the General Directorate of Architecture, Housing and Land and the Spanish Federation of Municipalities (FEMP), on April 13, 2018, a first Open Day of participation was held in which the collaboration of all Local Entities interested in being part of the participatory process was requested.

FEMP set up a technical group made up of representatives of municipalities and provincial councils, representative of the territorial and population variety of Spain, based not only on these two criteria but also on aspects such as experience in urban issues, participation in other working groups, the capacity to contribute different visions, etc. The City Councils of A Coruña, Alfaró, Avilés, Barcelona, Guadalajara, Madrid, Murcia, Salamanca, San Cristóbal de la Laguna, Santander, Terrassa, Teruel, Valencia, Vigo, Villanueva de la Serena, Vitoria-Gasteiz, Consell Insular de Menorca and the Provincial Councils of Barcelona and Córdoba took an intense and active part in this working group.

A second meeting, held on June 6 and a final one on October 17, 2018 put the finishing touch to one of the most active and involved working groups with the Urban Agenda of all those that have made up the participation process. All the representatives of each of the Local Entities made contributions and these referred to all the contents that make up the agenda: diagnosis, strategic framework, indicators, and action plan. In particular a interesting activity started to identify and launch pilot projects to implement the Urban Agenda at the municipal level, both globally and thematically.

Finally, the Urban Initiatives Network group worked to learn specifically about the vision of the cities that had elaborated their Sustainable and Integrated Urban Development Strategies (EDUSIS). A questionnaire was sent to the members of this Working Group who had expressly expressed their interest in being part of the participatory process of the Agenda. Many of the City Councils also expressed their interest in the effective implementation of the Agenda through the preparation of their corresponding action plans.

Question by New Zealand
at Thursday, 01 April 2021

Category: Assumptions, conditions and methodologies related to the attainment of its
quantified economy-wide emission reduction target

Type: Before 05 April

Title: Plan estatal de prevencion de residuos

Can Spain please provide more information about how the “Plan estatal de prevencion de residuos”

manages the impacts of upstream phases of waste products' life cycle such as the extraction of natural resources, the production of goods and services, distribution and usage?

Answer by Spain

Section 3.3. of the Plan [1] analyzes prevention measures according to the classification of the waste framework directive:

- that affects generation conditions,
- relating to the design, production, and distribution phase,
- that affect the consumption phase.

The planning instruments, use of BATs, R + D + i, eco-design, EMAS, public procurement criteria, reduction of food waste, dematerialization, economic instruments and awareness actions are relevant to this.

Section 6 contains the indicators for evaluating results: amount of waste generated / year by sectors and categories, number and amount of R&D projects, awareness campaigns, voluntary agreements, EMAS, etc.

[1] Programa de prevencion aprobado actualizado ANFABRA 11 02 2014_tcm30-192127.pdf (miteco.gob.es)

Question by New Zealand
at Thursday, 01 April 2021

Category: All emissions and removals related to its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Plan Nacional de Energia y Clima

New Zealand would be interested to know whether the draft of the "Plan Nacional de Energia y Clima" (PNIEC) has considered taking measures to reduce biogenic methane emissions? If yes, could Spain please provide more details about how are it is planning to achieve that?

Answer by Spain

Spanish NECP consider the reduction of methane gas emissions in different measures:

- **Measure 1.8:** Renewable Gases promotion: this one involves the elaboration and implementation of a Roadmap for biomethane, including sustainability requirements for biomethane facilities or the

implementation of other actions aligned with the EU Methane Strategy. This also implies transposing the Renewable Directive into national rules.

- **Measure 1.21:** Emissions reduction in agriculture and livestock sectors, which includes promotion of solid-liquid separation of slurry.

- **Measure 1.22:** Emissions reduction in waste management, which includes improvement of management of biogas leaks from enclosed landfill.

These two last measures must be implemented through regulatory measures from the Ministry of Agriculture, Fisheries and Food and/or interventions under the Common Agricultural Policy (CAP) Strategic Plan.

Question by New Zealand

at Thursday, 01 April 2021

Category: Assumptions, conditions and methodologies related to the attainment of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Sale of fossil fuel vehicles

Beyond the objectives of the “Plan Nacional de Energia y Clima” aiming to increase the electric vehicle fleet by five million units in 2030, New Zealand is interested to know whether Spain has set up the objective of fully phasing out the sale of fossil fuel vehicles? If yes, when would this happen?

Answer by Spain

Both, our National Energy and Climate Plan (2021-2030) and our new Law on climate change and energy transition set the objective that, by 2040, all new light vehicles not intended for commercial uses will have to gradually reduce their emissions, so that, no later than 2040, they will become 0gCO₂ / km emissions vehicles.

To this end, several works will be done with the automotive sector and different measures -as support actions for R & D & I- will be implemented to facilitate the development and penetration of these type of 0gCO₂ / km emissions vehicles. It is expected that in the two following decades between 2021 and 2040, our national automotive sector will be able to adapt and position itself adequately in face of the deep transformations that are looming in this sector.

Question by New Zealand

at Thursday, 01 April 2021

Category: Assumptions, conditions and methodologies related to the attainment of its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Plans to increase share of emissions reductions

Under section 3.1 of Spain's BR4 it is stated that the objectives of a 20 per cent GHG emissions reduction by 2020 -under 1990 levels- are split between: 1) reducing emissions from those sectors included under the ETS, and 2) reducing emissions from all other sectors (non ETS) excluding LULUCF. Can Spain please provide information on plans to increase the share of emissions reductions under the all other sectors (non ETS) category? Additionally, we would be interested to know why the LULUCF sector is not included within the latter category?

Answer by Spain

The measures provided for in Spain's National Energy and Climate Plan 2021-2030 target a 23% reduction in GHG emissions in 2030 compared to 1990.

The non-ETS sectors (residential, transport, agriculture, waste, fluorinated gases and industry not subject to emissions trading) will contribute to achieving this target with a 39% reduction by 2030 compared to the levels in 2005, while the sectors subject to emissions trading will contribute with a decrease of 61% compared to 2005.

Voluntary flexibilities from the LULUCF sector were not accounted in the overall 23% reduction goal in order to preserve the ambition of the policy framework as a whole and speed up the necessary measures in other sectors to achieve a cost-efficient climate transition. Nevertheless, ambitious policies and measures in the LULUCF sector were included to maintain, restore and increase net-uptake in forest and agricultural lands towards the achievement of the no-debit rule by 2030 and the climate neutrality by 2050, thereby giving full consideration to the climate benefits that LULUCF can contribute with.

The whole set of measures in NON-ETS and LULUCF sectors are described in:

https://ec.europa.eu/energy/sites/ener/files/documents/es_final_necp_main_en.pdf

Question by New Zealand

at Thursday, 01 April 2021

Category: All emissions and removals related to its quantified economy-wide emission reduction target

Type: Before 05 April

Title: Additional information on the specific measures in the "with additional measures" scenario

New Zealand would be interested in additional information on the specific measures in the “with additional measures” scenario that would result in the additional reductions of agricultural greenhouse gas emissions. Also, what specific measures would be implemented to achieve the reduction of emissions from manure management of 3.9 Mt CO₂-eq in 2030, which would nearly cut emissions from this source category in half? Is Spain considering any measures that would reduce absolute emissions of methane from enteric fermentation?

Answer by Spain

Regarding the specific WAM measures for the 2030 scenario, as reflected in the National Climate and Energy Plan and in Table 3 of the CTF, these measures referred to “ Measure 1.21. Reduction of greenhouse gas emissions in the agricultural and livestock sectors”, which includes:

- **a.1. Promoting arable crop rotation on unirrigated land.** This measure involves promoting arable crop rotation on unirrigated land, including legumes and oilseed, which could replace cereal monocultures. Arable crops often form part of crop rotation systems and have traditionally been used to conserve and maintain the fertility of the soil, improve pest, disease and weed control, and to maintain the soil’s moisture level. The introduction of leguminous plants into crop rotation systems delivers improved nitrogen levels in the soil, improving its structure and fertility. This means that subsequent crops require less nitrogenous fertilisers. Therefore, growing legumes has a positive effect on climate change mitigation, as it reduces the emissions associated with the use and production of this type of fertiliser. Furthermore, from the perspective of adapting to climate change, it increases the resilience of the soil and crops, and therefore is an appropriate adaptive measure, particularly in unirrigated systems. In any case, boundary strips and margins will be maintained in the rotations, along with the natural parcels of the agricultural matrix, which, in addition to reinforcing the objective of CO₂ absorption, will improve and increase the preservation of biodiversity (greater plant diversity, greater shelter and food resources), and the rural landscape.
- **a.2. Adjusting the application of nitrogen to the needs of the crop** The measure proposed involves drawing up a fertilisation plan that takes into account the needs of the crop, so that organic and inorganic fertilisers are used at the correct dosage and at the right time. The fertilisation plan will include splitting applications, using products that help to control the release of the nutrients and reduce emissions, promoting organic irrigation and, wherever possible, encouraging localised irrigation techniques and optimising machinery use. Furthermore, the judicious use of manure and slurry will be promoted. This will form part of the Circular Economy Strategy, as these materials will be reused in the production chain.
- **a.3. Frequent emptying of slurry from pig housing:** This measure involves frequently emptying the pits under the pens at pig facilities. Frequent emptying means emptying them at least once a month. The technique referred to involves clearing the pits at the end of the period or when they are full. Frequently emptying the pits reduces NH₃, CH₄ and N₂O emissions. These improvements in the management of manure and slurry at housing for different categories of pigs and cattle will reduce the emissions produced inside the housing. Nitrous oxide (N₂O) emissions resulting from the improper use of fertilisers will be reduced.
- **a.4. Covering slurry ponds:** This measure involves covering slurry ponds at new pig and cattle facilities. The quantity of methane generated by a specific manure management system is affected by the degree to which anaerobic conditions are present, the temperature of the system and the

time that the organic matter is kept in the system. Completely covering slurry ponds reduces NH3 emissions and odours by more than 90%.

- **a.5. Solid-liquid separation of slurry:** The measure proposed involves the solid-liquid separation of slurry, with the solids being stored and the liquid fraction being emptied into uncovered anaerobic ponds in areas with a high concentration of livestock (pig and cattle). This liquid part will be used for irrigation, making use of its value as a fertiliser. Solid-liquid separation, in addition to enabling better management of manure, will facilitate subsequent processing and reduce greenhouse gas emissions. Storing the solid fraction has a lower methane conversion factor (MCF) than storing the liquid slurry, and the liquid fraction obtained has a lower volatile solids content compared with the original material which means that methane emissions are reduced.

- **a.6. Production of compost from the slurry solid fraction:** The measure proposed involves producing organic fertiliser (compost) using pig and cattle manure in areas with a high concentration of livestock. During composting, aerobic bacteria oxidise ammoniacal nitrogen, reducing NH3 emissions. Moreover, this process enables the waste to be stabilised by means of aerobic fermentation, which produces CO2 (not taken into account in the final balance as it comes from biomass) and small quantities of CH4 and N2O in comparison with other techniques that produce more greenhouse gas. The compost produced is an organic soil improver that boosts the fertility and condition of the soil, given that it helps to fix carbon in the soil. Measures aimed at reducing stubble burning will also be adopted with the aim of reducing the harmful health effects of particulate emissions.

Measures from “a.3” to “a.6” relate to livestock manure management and the final reduction expected with the application of these measures is 4.06 Millions of Tonnes of CO2e in 2030 comparing to 2020 emissions (in table 3CTF the figure reflected was 3.9) or 2.7 Millions of Tonnes of CO2e if we compare with 1990.

This information is also reflected in the following table from the final Spanish National Climate and Energy Plan (2021-2030) regarding estimated evolution of emissions (where “ganadería” refers to “livestock”)

Tabla 2.1. Evolución de las emisiones (miles de toneladas de CO₂ equivalente)

Años	1990	2005	2015	2020*	2025*	2030*
Transporte	59.199	102.310	83.197	87.058	77.651	59.875
Generación de energía eléctrica	65.864	112.623	74.051	56.622	26.497	20.603
Sector industrial (combustión)	45.099	68.598	40.462	37.736	33.293	30.462
Sector industrial (emisiones de procesos)	28.559	31.992	21.036	21.147	20.656	20.017
Sectores residencial, comercial e institucional	17.571	31.124	28.135	28.464	23.764	18.397
Ganadería	21.885	25.726	22.854	23.247	21.216	19.184
Cultivos	12.275	10.868	11.679	11.382	11.089	10.797
Residuos	9.825	13.389	14.375	13.657	11.932	9.718
Industria del refino	10.878	13.078	11.560	12.330	11.969	11.190
Otras industrias energéticas	2.161	1.020	782	825	760	760
Otros sectores	9.082	11.729	11.991	12.552	11.805	11.120
Emisiones fugitivas	3.837	3.386	4.455	4.789	4.604	4.362
Uso de productos	1.358	1.762	1.146	1.236	1.288	1.320
Gases fluorados	64	11.465	10.086	8.267	6.152	4.037
Total	287.656	439.070	335.809	319.312	262.675	221.844

*Los datos de 2020, 2025 y 2030 son estimaciones del Escenario Objetivo del PNIEC.

Fuente: Ministerio para la Transición Ecológica y el Reto Demográfico, 2019

These measures are to be implemented either by Regulatory measures and/or interventions under the Common Agricultural Policy (CAP).

On the other hand, for the moment, Spain is not considering specific measures that would reduce emission from enteric fermentation in 2030 since the technologies o actions are not well mature yet. But their evolution as well as the promotion of research and innovation n this specific subcategory will be key for achieving the climate neutrality in 2050.

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