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Report of the technical review of the second biennial report of Austria

According to decision 2/CP.17, developed country Parties are requested to submit their second biennial reports by 1 January 2016, that is, two years after the due date for submission of a full national communication. This report presents the results of the technical review of the second biennial report of Austria, conducted by an expert review team in accordance with the "Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention".

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I. Introduction and summary

A. Introduction

1. This report covers the centralized technical review of the second biennial report (BR2)[1] of Austria. The review was organized by the secretariat in accordance with the "Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention", particularly "Part IV: UNFCCC guidelines for the technical review of biennial reports from Parties included in Annex I to the Convention" (annex to decision 13/CP.20). In accordance with the same decision, a draft version of this report was communicated to the Government of Austria, which provided comments that were considered and incorporated with revisions into this final version of the report.

2. The review took place from 14 to 19 March 2016 in Bonn, Germany, and was conducted by the following team of nominated experts from the UNFCCC roster of experts: Ms. Irina Atamuradova (Turkmenistan), Mr. William Blyth (United Kingdom of Great Britain and Northern Ireland), Ms. Patricia Iturregui (Peru), Ms. Awassada Phongphiphat (Thailand), Mr. Adrian Schilt (Switzerland), Mr. Yusuf Serengil (Turkey), Ms. Anna Sikharulidze (Georgia), Mr. Koen Smekens (Belgium), Ms. Tatiana Tugui (Republic of Moldova) and Ms. Andreja Urbancic (Slovenia). Mr. Smekens and Ms. Tugui were the lead reviewers. The review was coordinated by Mr. Daniel Hooper and Mr. Javier Hanna (UNFCCC secretariat).

B. Summary

3. The expert review team (ERT) conducted a technical review of the information reported in the BR2 of Austria in accordance with the "UNFCCC biennial reporting guidelines for developed country Parties" (hereinafter referred to as the UNFCCC reporting guidelines on BRs). During the review, Austria provided the following additional relevant information: estimates of emissions from sectors not included in the European Union Emissions Trading System (EU ETS) for the period 2005–2013; and clarification of various issues, including changes to the models and methodologies used in the projections, use of annual emission allocations (AEAs), and use of the sensitivity analysis.

1. Timeliness

4. The BR2 was submitted on 29 December 2015, before the deadline of 1 January 2016 mandated by decision 2/CP.17. The common tabular format (CTF) tables were submitted on 29 December 2015.

2. Completeness, transparency of reporting and adherence to the reporting guidelines

5. Issues and gaps related to the reported information identified by the ERT are presented in table 1 below. The information reported by Austria in its BR2 is mostly in adherence with the UNFCCC reporting guidelines on BRs as per decision 2/CP.17.

[1] The biennial report submission comprises the text of the report and the common tabular format (CTF) tables. Both the text and the CTF tables are subject to the technical review.

Table 1
Summary of completeness and transparency issues related to mandatory reported information in the second biennial report of Austria

Section of the biennial report	*Completeness*	*Transparency*	*Paragraphs with recommendations*
Greenhouse gas emissions and trends	Complete	Transparent	
Assumptions, conditions and methodologies related to the attainment of the quantified economy-wide emission reduction target	Complete	Transparent	
Progress in achievement of targets	Mostly complete	Mostly transparent	45–47, 52
Provision of support to developing country Parties	Mostly complete	Partially transparent	71, 72, 79, 88, 101

Note: A list of recommendations pertaining to the completeness and transparency issues identified in this table is included in chapter III.

II. Technical review of the reported information

A. All greenhouse gas emissions and removals related to the quantified economy-wide emission reduction target

6. Austria has provided a summary of information on greenhouse gas (GHG) emission trends for the period 1990–2013 in its BR2 and CTF tables 1(a)–(d). The BR2 makes reference to the national inventory arrangements, which are explained in more detail in the national inventory report included in Austria's 2015 annual inventory submission (in chapter 1). The national inventory arrangements were established in accordance with the reporting requirements related to national inventory arrangements contained in the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories" (hereinafter referred to as the UNFCCC Annex I inventory reporting guidelines) that are required by paragraph 3 of the UNFCCC reporting guidelines on BRs. Further, Austria reported that there have been no changes in the national inventory arrangements since its first biennial report (BR1).

7. The information reported in the BR2 on emission trends is consistent with that reported in the 2015 annual inventory submission of Austria. To reflect the most recently available data, version 1 of Austria's 2015 annual inventory submission has been used as the basis for discussion in chapter II.A of this review report.

8. Total GHG emissions[2] excluding emissions and removals from land use, land-use change and forestry (LULUCF) increased by 1.2 per cent between 1990 and 2013, whereas total GHG emissions including net emissions and removals from LULUCF increased by 13.7 per cent over the same period. The increase in the total GHG emissions (excluding LULUCF) can be attributed mainly to carbon dioxide (CO_2) emissions, which increased by 8.9 per cent between 1990 and 2013. Over the same period, emissions of methane (CH_4) decreased by 38.5 per cent, while emissions of nitrous oxide (N_2O) decreased by 22.2 per cent. The combined fluorinated gases (F-gases), such as perfluorocarbons (PFCs),

[2] In this report, the term "total GHG emissions" refers to the aggregated national GHG emissions expressed in terms of carbon dioxide equivalent excluding land use, land-use change and forestry, unless otherwise specified. Values in this paragraph are calculated based on the 2015 inventory submission, version 1.

hydrofluorocarbons (HFCs) and sulphur hexafluoride (SF_6), increased by 23.0 per cent over the same period. The emission trends were driven mainly by increases in the energy and industrial processes and product use sectors, offset by decreases in the agriculture and waste sectors.

9. In the energy sector, the transport subsector reflects strongly increasing emissions, which are balanced partly by the emission reductions in energy industries and other sectors. Emissions from the transport subsector increased by 8,835.09 kt of carbon dioxide equivalent (CO_2 eq) (63.2 per cent) between 1990 and 2013, despite population growth of only 10 per cent during this period, driven largely by fuel purchased in Austria because of lower prices, but consumed abroad (so-called 'fuel tourism'). Emissions from the transport subsector have declined since 2005, but remain with a higher share in the total emissions from the energy sector. The increase in emissions from the transport subsector was largely offset by significant emission reductions in other sectors (by 5,232.63 kt CO_2 eq, or 36.2 per cent) and in energy industries (by 2,522.04 kt CO_2 eq, or 18.2 per cent). The emission reductions in other sectors were driven mainly by improvement in the energy efficiency in buildings, together with the fuel shift from coal and oil to gas and biomass, as well as the increased use of district heating and heat pumps. The emission reductions in energy industries were driven by the shift from solid and liquid fossil fuels to gas, increased electricity imports, the increasing use of biomass, hydro and wind power, as well as the increasing efficiency of production.

10. Emissions from the industrial processes and product use sector increased by 2,420.00 kt CO_2 eq (17.8 per cent) from 1990 to 2013, driven mainly by an almost doubling of iron and steel production over the period. The agriculture sector showed a reduction in emissions by 1,151.74 kt CO_2 eq (14.5 per cent) between 1990 and 2013, mainly due to decreasing livestock numbers and lower amounts of fertilizer applied on agricultural soils, while the waste sector showed a reduction in emissions by 2,541.32 kt CO_2 eq (60.1 per cent) over the same period, due to increasing waste separation, reuse and recycling activities, obligatory pre-treatment of deposited waste with a high carbon content and improved recovery of landfill gas.

11. The ERT noted that, during the period 1990–2013, Austria's gross domestic product (GDP) per capita increased by 41.5 per cent, while GHG emissions per GDP and GHG emissions per capita decreased by 35.3 and 8.4 per cent, respectively. The reduction in GHG emissions per capita (excluding LULUCF) reflects the fact that Austria maintained a relatively flat total emission profile during the period 1990–2013, while the population increased by 10.4 per cent. Meanwhile, GDP grew by 56.3 per cent during this period, leading to a significant reduction in emission intensity. Table 2 below illustrates the emission trends by sector and some of the economic indicators relevant to GHG emissions for Austria.

Table 2
Greenhouse gas emissions by sector and some indicators relevant to greenhouse gas emissions for Austria for the period 1990–2013

	GHG emissions (kt CO_2 eq)					*Change (%)*		*Share by sector (%)*	
Sector	*1990*	*2000*	*2010*	*2012*	*2013*	*1990–2013*	*2012–2013*	*1990*	*2013*
1. Energy	52 905.60	55 304.34	60 072.49	55 471.50	55 094.58	4.1	–0.7	67.2	69.2
A1. Energy industries	13 841.88	12 275.17	14 149.55	12 524.31	11 319.84	–18.2	–9.6	17.6	14.2
A2. Manufacturing industries and construction	9 881.38	10 029.24	11 516.58	11 205.41	11 146.88	12.8	–0.5	12.6	14.0

Sector	GHG emissions (kt CO_2 eq)					Change (%)		Share by sector (%)	
	1990	*2000*	*2010*	*2012*	*2013*	*1990–2013*	*2012–2013*	*1990*	*2013*
A3. Transport	13 973.95	18 820.16	22 379.29	21 588.94	22 809.04	63.2	5.7	17.8	28.7
A4.–A5. Other	14 506.66	13 683.36	11 505.68	9 624.80	9 287.11	–36.0	–3.5	18.4	11.7
B. Fugitive emissions from fuels	701.74	496.40	521.40	528.04	531.71	–24.2	0.7	0.9	0.7
C. CO_2 transport and storage	NO	NO	NO	NO	NO	NA	NA	NA	NA
2. IPPU	13 593.29	14 606.28	15 869.68	15 710.35	16 013.29	17.8	1.9	17.3	20.1
3. Agriculture	7 958.66	7 291.53	6 852.37	6 826.28	6 806.92	–14.5	–0.3	10.1	8.6
4. LULUCF	–13 041.62	–16 887.58	–6 166.72	–6 016.06	–4 978.16	–61.8	–17.3	NA	NA
5. Waste	4 225.72	2 921.72	1 993.45	1 784.87	1 684.39	–60.1	–5.6	5.4	2.1
6. Other	NO	NO	NO	NO	NO	NA	NA	NA	NA
Indirect CO_2	NO, NA	NO, NA	NO, NA	NO, NA	NO, NA	NA	NA	NA	NA
Total GHG emissions without LULUCF	**78 683.26**	**80 123.87**	**84 788.00**	**79 792.99**	**79 599.18**	**1.2**	**–0.2**	**100.0**	**100.0**
Total GHG emissions with LULUCF	**65 641.64**	**63 236.29**	**78 621.27**	**73 776.93**	**74 621.03**	**13.7**	**1.1**	**NA**	**NA**
Indicators									
GDP per capita (thousands 2011 USD using PPP)	31.11	38.62	42.96	44.15	44.04	41.5	–0.3		
GHG emissions without LULUCF per capita (t CO_2 eq)	10.25	10.00	10.14	9.47	9.39	–8.4	–0.8		
GHG emissions without LULUCF per GDP unit (kg CO_2 eq per 2011 USD using PPP)	0.33	0.26	0.24	0.21	0.21	–35.3	–0.6		

Sources: (1) GHG emission data: Austria's 2015 annual inventory submission, version 1; (2) GDP per capita data: World Bank.

Note: The ratios per capita and per GDP unit as well as the changes in emissions and the shares by sector are calculated relative to total GHG emissions without LULUCF using the exact (not rounded) values, and may therefore differ from the ratio calculated with the rounded numbers provided in the table.

Abbreviations: GDP = gross domestic product, GHG = greenhouse gas, IPPU = industrial processes and product use, LULUCF = land use, land-use change and forestry, NA = not applicable, NO = not occurring, PPP = purchasing power parity.

B. Assumptions, conditions and methodologies related to the attainment of the quantified economy-wide emission reduction target

12. In its BR2 and CTF tables 2(a)–(f), Austria reported a description of its target, including associated conditions and assumptions. CTF tables 2(a)–(f) contain the required information in relation to the description of the Party's emission reduction target, such as the base year, target year, emission reduction target in the context of the European Union (EU), gases and sectors covered, global warming potential (GWP) values used, treatment of the LULUCF sector, and use of market-based mechanisms. Further information on the target and the assumptions, conditions and methodologies related to the target is provided in chapter 2 of the BR2. In CTF tables 2(b) and 2(c), there are two small issues related to the information reported on nitrogen trifluoride (NF_3): no base year is indicated for NF_3 and

a different source is used for the GWP value compared with that used for the other gases. In order to improve transparency, the ERT considers it useful that Austria provide, in its next biennial report (BR), information on the base year for NF_3 and an explanation for any variations in GWP values used, as necessary and in the context of the EU emission reduction target.

13. For Austria, the Convention entered into force on 29 May 1994. Under the Convention, Austria committed to contributing to the achievement of the joint EU economy-wide emission reduction target of a 20 per cent reduction in GHG emissions by 2020 compared with the 1990 level. The EU offered to move to a 30 per cent reduction on the condition that other developed countries commit to a comparable target and developing countries contribute according to their responsibilities and respective capabilities under a new global climate change agreement.

14. The target for the EU and its member States is formalized in the EU 2020 climate and energy package. This legislative package regulates emissions of CO_2, CH_4, N_2O, HFCs, PFCs and SF_6 using GWP values from the Intergovernmental Panel on Climate Change Fourth Assessment Report (AR4) to aggregate the GHG emissions of the EU up to 2020. Emissions and removals from the LULUCF sector are not included in the quantified economy-wide emission reduction target under the Convention. The EU generally allows its member States to use units from the Kyoto Protocol mechanisms as well as new market mechanisms for compliance purposes, subject to a number of restrictions in terms of origin and type of project and up to an established limit. Companies can make use of such units to fulfil their requirements under the EU ETS.

15. The EU 2020 climate and energy package includes the EU ETS and the effort-sharing decision (ESD) (see chapter II.C.1 below). Some information on this package is provided in chapter 2 of the BR2, but further information was provided by the Party during the review, which enabled the ERT to conduct a transparent assessment of the ESD base year and target. The EU ETS covers mainly point emissions sources in the energy and industrial processes sectors, as well as aviation. For the period 2013–2020, an EU-wide cap has been put in place with the goal of reducing emissions by 21 per cent by 2020 compared with the 2005 level. Emissions from sectors covered by the ESD are regulated by targets specific to each member State, which leads to an aggregate reduction at the EU level of 10 per cent by 2020 compared with 2005.

16. While the EU ETS target is to be achieved by the EU as a whole, the ESD target was divided into national targets to be achieved individually by each member State. Austria has a target to reduce its emissions from sectors covered under the ESD in 2020 by 16 per cent below the 2005 level.[3] The ESD national emission target for 2020 is expressed as percentage changes from the 2005 level. These changes have been translated into binding quantified annual emission reduction targets for the period 2013–2020 expressed in AEAs.[4] For Austria, the AEAs change following a linear path from 52,625.04 kt CO_2 eq in 2013 to 48,803.04 kt CO_2 eq in 2020.

[3] 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".

[4] European Commission decision 2013/162/EU of 26 March 2013 "on determining member States' annual emission allocations for the period from 2013 to 2020 pursuant to Decision No. 406/2009/EC of the European Parliament and of the Council" and European Commission implementing decision 2013/634/EU of 31 October 2013 "on the adjustments to member States' annual emission allocations for the period from 2013 to 2020 pursuant to Decision No. 406/2009/EC of the European Parliament and of the Council".

C. Progress made towards the achievement of the quantified economy-wide emission reduction target

17. This chapter provides information on the review of the reporting by Austria on the progress made in reducing emissions in relation to the target, mitigation actions taken to achieve its target, and the use of units from market-based mechanisms and LULUCF.

1. Mitigation actions and their effects

18. In its BR2 and CTF table 3, Austria reported on its progress in the achievement of its target and the mitigation actions implemented and planned since its sixth national communication (NC6) and BR1 to achieve its target. Austria has provided information on mitigation actions introduced to achieve its target. The BR2 includes information on mitigation actions organized by sector and, to the extent appropriate, by gas. Further information on the mitigation actions related to the Party's target is provided in chapter 3.1 of the BR2.

19. This report highlights the changes made since the publication of the Party's NC6 and BR1. In its BR2, Austria provided information on changes in its domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress made towards its target, which happened since the publication of the Party's NC6 and BR1. The institutional, legal, administrative and procedural arrangements related to Austria's target under the ESD are based on the Climate Change Act (BGBl. I Nr. 106/2011). The 2013 revision of the Climate Change Act (BGBl. I Nr. 94/2013) incorporated Austria's ESD target and laid down sectoral targets for 2020 in the Party's domestic institutional arrangements. The latest revision of the Climate Change Act in 2015 (BGBl. I Nr. 128/2015) adapts the ESD target and sectors to the new UNFCCC Annex I inventory reporting guidelines and the use of new GWP values as part of the domestic institutional arrangements. No other major changes have been made to Austria's domestic institutional arrangements since the publication of the Party's NC6 and BR1.

20. Austria reported, to the extent possible, on the domestic arrangements established for the process of self-assessment of compliance with emission reductions required by science, and on the progress made in the establishment of national rules for taking action against non-compliance with emission reduction targets. The Federal Minister for Agriculture and Forestry, Environment and Water Management reports annually to the Climate Change Committee and to the Parliament on progress made with respect to the AEAs. If the targeted AEAs are not met, the Climate Change Act triggers negotiations on additional measures required to meet them. Progress made towards the EU economy-wide emission reduction target is evaluated at the EU level. To this end, as required by the EU monitoring mechanism regulation (525/2013), Austria reports to the European Commission annually on GHG emissions and related data and biennially on projections, and policies and measures (PaMs). The evaluation is performed by the European Commission.

21. The BR2 does not include the detailed information encouraged to be provided by the UNFCCC reporting guidelines on BRs on the assessment of the economic and social consequences of response measures.

22. During the review, Austria indicated that it provides detailed information on the impact of the implementation of response measures both in its national communications (NCs) and in its national inventory reports, respectively. However, the ERT did not find such information in the latest inventory submission of Austria (2015), which would constitute the latest update of the information reported in the NC6, as Austria did not submit a GHG inventory submission under the Kyoto Protocol in 2015.

23. Since the BR represents an update of the NC and one of the objectives of the UNFCCC reporting guidelines on BRs is to facilitate reporting by Parties included in Annex I to the Convention of information on any economic and social consequences of response measures, the ERT encourages Austria to provide, to the extent possible, detailed information on the assessment of the economic and social consequences of response measures in its next BR.

24. The ERT noted that mitigation impacts are not assessed for all mitigation actions reported by Austria in CTF table 3. The report *GHG Projections and Assessment of Policies and Measures in Austria: Reporting under Regulation (EU) 525/2013, 15 March 2015*, referenced in the BR2, describes the reasons for not evaluating the impacts of these mitigation actions, resulting, in most cases, from the high uncertainty of the outcomes of these actions and the internal linkages between different actions. The ERT noted that a greater number of measures are evaluated in the BR2 compared with the BR1 and the ERT commends Austria for its efforts to improve reporting on the emission reduction impacts of its mitigation actions.

25. The key overarching cross-sectoral policy in the EU and consequently for Austria is the 2020 climate and energy package adopted in 2009, which includes the revised EU ETS and the ESD. This package is supplemented by renewable energy and energy efficiency legislation and legislative proposals on the 2020 targets for CO_2 emissions from cars and vans, the carbon capture and storage directive, and the general programmes for environmental conservation, namely the 7th Environment Action Programme and the Clean Air Policy Package.

26. In operation since 2005, the EU ETS is a cap-and-trade system that covers all significant energy-intensive installations (mainly large point emissions sources such as power plants and industrial facilities), which produce 40–45 per cent of the GHG emissions of the EU. It is expected that the EU ETS will guarantee that the 2020 target (a 21 per cent emission reduction below the 2005 level) will be achieved for sectors under the system. The third phase of the EU ETS started in 2013 and the system now includes aircraft operations (since 2012) as well as N_2O emissions from chemical industries, PFC emissions from aluminium production and CO_2 emissions from industrial processes (since 2013). More than 200 Austrian installations are covered by the EU ETS.

27. The ESD became operational in 2013 and covers sectors outside the EU ETS, including transport (excluding domestic and international aviation, and international maritime transport), residential and commercial buildings, agriculture, waste and other sectors, together accounting for 55–60 per cent of the GHG emissions of the EU. The ESD aims to decrease GHG emissions in the EU by 10 per cent below the 2005 level by 2020 and includes binding annual targets for each member State for 2013–2020, which are underpinned by the national policies and actions of the member States (see paras. 15 and 16 above).

28. At the national level, Austria introduced policies to achieve its target under the ESD. The key implemented mitigation actions reported in the BR2 include the domestic environmental support scheme, the Austrian Climate and Energy Fund, the increase in the share of renewable energy in energy supply and district heating (implemented through the Green Electricity Act and feed-in tariff ordinance), and the increase in the share of clean energy sources in road transport (through implementation of EU directive 2009/28/EC of 23 April 2009 on the promotion of the use of energy from renewable sources, and the implementation plan for green mobility). The mitigation effect of the increase in the share of renewable energy in energy supply and district heating is the most significant. Other mitigation actions that have delivered significant emission reductions are the increase in the share of clean energy sources in road transport and the increase in the fuel efficiency of road transport.

29. In its BR1, Austria reported implemented mitigation actions only, which may be insufficient to enable the Party to achieve its economy-wide emission reduction target. In its BR2, Austria reported several new mitigation actions that have been adopted since the BR1. In the light of their recent adoption, Austria was not able to include them in the 'with measures' (WEM) scenario, but included them in the 'with additional measures' (WAM) scenario instead. These mitigation actions include those covered by the Austrian Energy Efficiency Act, which implements EU directive 2012/27/EU and the second part of the National Mitigation Programme for 2015–2018 adopted in 2015 by the Federal Government and the Länder (the federal provinces), as well as those covering the further enhancement of: the fuel efficiency of road transport, the energy efficiency in energy and manufacturing industries and the energy efficiency of buildings. Another important action is the further minimization of F-gas emissions, which includes a ban on F-gases with a high GWP value and the introduction of a quota system.

30. In its BR2, Austria lists only one mitigation action which is currently at the planning stage, the further enhancement of renewable energy in energy supply, which considers the continuation of the provision of support for the development of green electricity after 2020. The mitigation effect of this mitigation action has not been estimated.

31. Table 3 below provides a concise summary of the key mitigation actions and estimates of their mitigation effects reported by Austria to achieve its target.

Table 3
Summary of information on mitigation actions and their impacts reported by Austria

Sector affected	*List of key mitigation actions*	*Estimate of mitigation impact in 2020(kt CO_2 eq)*
Policy framework and cross-sectoral measures	EU ETS for the mitigation of GHG emissions in ETS sectors (industry and energy industries)	NE
	Domestic environmental support scheme (energy industries/manufacturing industries/buildings/transport)	1 000
	Austrian Climate and Energy Fund (energy industries/manufacturing industries/buildings/transport)	NE
Energy, including:		
Transport	Increase in the fuel efficiency of road transport	1 546
	Increase in the share of clean energy sources in road transport (implementation of EU directive 2009/28/EC, electric mobility plan)	2 363
	Further enhancement of clean energy sources for transport (national programme under the Climate Change Act)	396
	Further enhancement of fuel efficiency in road transport (Energy Efficiency Act, fuel tax increase, infrastructure	4 195

Sector affected	*List of key mitigation actions*	*Estimate of mitigation impact in 2020(kt CO_2 eq)*
	cost directive)	
Renewable energy	Increased share of renewable energy in energy supply and district heating (Green Electricity Act and feed-in tariff ordinance)	5 300
Energy efficiency	Further enhancement of energy efficiency in energy and manufacturing industries (Energy Efficiency Act)	NE
	Further enhancement of energy efficiency of buildings (Energy Efficiency Act, national plan for non-residential buildings, subsidies for renovation measures)	413
IPPU	Further minimization of F-gas emissions (ban of F-gases with a high GWP value and introduction of a quota system in accordance with the new EU F-gas regulation)	NE
Agriculture	Implementation of EU agricultural policies (including the National Agricultural Support Programme)	NE
LULUCF	NA	NA
Waste	Reducing emissions from waste treatment	NE

Note: The estimates of mitigation impact are estimates of emissions of carbon dioxide or carbon dioxide equivalent avoided in a given year as a result of the implementation of mitigation actions, unless otherwise specified.

Abbreviations: EU = European Union, EU ETS = European Union Emissions Trading System, F-gas = fluorinated gas, GHG = greenhouse gas, GWP = global warming potential, IPPU = industrial processes and product use, LULUCF = land use, land-use change and forestry, NA = not applicable, NE = not estimated.

32. The ERT noted that the mitigation impacts of some actions reported in the BR2 have been largely revised since the BR1. Austria reported in the BR2 that the mitigation action to increase the share of renewable energy in energy supply and district heating will result in an estimated emission reduction of 5,300 kt CO_2 eq by 2020. However, according to the report *GHG Projections and Assessment of Policies and Measures in Austria: Reporting under Regulation (EU) 525/2013, 15 March 2015*, this mitigation action is mapped to the Green Electricity Act 2012 and feed-in tariff ordinance, which together are the same as the Green Electricity Act reported in the BR1, with an estimate of only 400 kt CO_2 eq of annual emission reductions in 2020. This indicates a 13-fold increase in the estimated emission reduction impact reported in the BR2 in comparison with the BR1, but no information has been provided to explain any changes in the mitigation action. Another mitigation action whose mitigation impact has been significantly revised since the BR1 is the domestic environmental support scheme, which increased from an estimated emission reduction of 250 kt CO_2 eq reported in the BR1 to 1,000 kt CO_2 eq in the BR2, representing a four-fold increase; however, in the BR2, the Party has not reported any changes to this action since the BR1.

33. During the review, Austria provided additional information, elaborating on the changes since the BR1 regarding its assessment of mitigation impacts, indicating that in the case of the mitigation action to increase the share of renewable energy in energy supply and district heating, the change to the estimated impact of the mitigation action is caused by the application of a new top-down approach. The main reason for the difference in comparison with the information reported in the BR1 is the change in the market environment of the electricity sector. With regard to the domestic environmental support scheme, the revision of the mitigation impact is due to fact that the emission reduction for this measure was considerably underestimated in the BR1, as only some of the projects under this mitigation action had been taken into account. The ERT considers that reporting the reasons for significant changes in the assessment of the mitigation impact of individual mitigation actions compared with the previous BR submission can increase transparency by enhancing the understanding of the impact of mitigation actions on the achievement of the national emission reduction target.

34. Austria, in its BR2, stated that responsibility for the legislative and institutional arrangements for evaluating and monitoring individual mitigation actions is spread between different entities at the federal, regional and local levels and there is no uniform legal basis for their implementation at the national level. Austria also stated in its BR2 that the procedures for implementation and monitoring vary according to each measure and are laid down in respective legal acts. With the responsibilities for individual mitigation actions so widely spread and diverse, it is essential to understand the nature of the national process used to gather information on mitigation actions from the various entities involved, and use this information to support decision-making in the achievement of the national emission reduction target.

35. During the review, Austria provided additional information, indicating that the implementation of measures related to climate change programmes developed under the Climate Change Act is being evaluated by a special committee, which consists of representatives of the federal ministries involved (mainly the Federal Ministries of Transport, Finance and Economic Affairs) and the nine provinces of the country. The Federal Ministry of Agriculture, Forestry, Environment and Water Management, which is responsible for the coordination of climate change policies, is making efforts to gather information on climate change measures from other entities; however, except for a few measures, there is no legal obligation for entities to regularly report on their respective implementation activities. The use of consistent methodologies is being ensured for individual measures only.

36. The general success of the mitigation actions of the provinces is evaluated on the basis of regional GHG inventories, which are calculated on a provincial basis and elaborated by the same entity within the Federal Environment Agency (Umweltbundesamt), which is responsible for the national GHG inventory. This ensures that the regional GHG inventory information is fully consistent with the national GHG inventory.

37. Furthermore, during the review, Austria informed the ERT that a verification process is in place for EU ETS activities, but not for all ESD-related activities. For some subsidy schemes (e.g. the domestic environmental support scheme), the entities receiving support must prove that they have implemented measures according to their intended application. In addition, Austria informed the ERT that given the diversity of the PaMs and the different levels of decision-making and implementation involved, it considers that the creation of a unified framework for the reporting and assessment of individual PaMs does not appear to be possible. The ERT considers that it would help to increase the transparency of the reporting if Austria was to include more detailed information on the evaluation and monitoring of individual mitigation actions in its next BR.

2. Estimates of emission reductions and removals and the use of units from the market-based mechanisms and land use, land-use change and forestry

38. Austria reported in its BR2 that it does not intend to make use of units from market-based mechanisms under the Convention or the contribution of LULUCF to achieve its target; therefore, no values were reported in CTF tables 4, 4(a)I, 4(a)II and 4(b).

39. For 2013, Austria reported in CTF table 4 annual total GHG emissions excluding LULUCF of 79,599.18 kt CO_2 eq, or 1.2 per cent above the 1990 level. In 2013, verified national emissions of stationary installations covered under the EU ETS amounted to 29,900.00 kt CO_2 eq. In the same year, Austria's total GHG emissions were 79,599.18 kt CO_2 eq (excluding LULUCF), with the share of EU ETS emissions in the total national emissions at 37.6 per cent. In 2013, emissions from sectors covered by the ESD amounted to 49,677.00 kt CO_2 eq, or 9.2 per cent below the 2005 level and 2,948.04 kt CO_2 eq, or 5.6 per cent below the AEA allowance for that year.

40. The ERT noted that Austria's emission reduction target for 2020 from sectors under the ESD corresponds to 3,822.01 kt CO_2 eq below the 2013 level (see para. 16 above). This reduction is equivalent to an average annual reduction of 1.1 per cent per year from 2013 to 2020.

41. Austria provided additional information during the review regarding the estimated emissions of the sectors covered by the ESD between 2005 (56,649.00 kt CO_2 eq) and 2013 (49,677.00 kt CO_2 eq), equivalent to an average reduction rate of 1.6 per cent per year over this period, which is faster than the target reduction rate. The ERT also noted that under the ESD, AEAs may be carried forward to future years if they are not used in a particular year, or may be transferred between countries within certain limits. As a result, Austria may carry forward AEAs that exceed its GHG emissions to subsequent years.

42. Table 4 below illustrates Austria's total GHG emissions, the contribution of LULUCF and the use of units from market-based mechanisms to achieve its target.

Table 4
Summary of information on the use of units from market-based mechanisms and land use, land-use change and forestry as part of the reporting on the progress made by Austria towards the achievement of its target

Year	*Emissions excluding LULUCF (kt CO_2 eq)*	*Contribution from LULUCF (kt CO_2 eq)*[a]	*Emissions including contribution from LULUCF (kt CO_2 eq)*	*Use of units from market-based mechanisms (kt CO_2 eq)*
1990	78 683.26	NA	NA	NA
2010	84 788.00	NA	NA	NA
2011	82 582.58	NA	NA	NA
2012	79 792.99	NA	NA	NA
2013	79 599.18	NA	NA	NA

Sources: Austria's second biennial report and common tabular format table 4.
Abbreviations: LULUCF = land use, land-use change and forestry, NA = not applicable.
[a] The European Union's unconditional commitment to reduce greenhouse gas emissions by 20 per cent below the 1990 level by 2020 does not include emissions/removals from LULUCF.

43. The ERT noted that, based on the information provided, Austria is making progress towards its 2020 emission reduction target under the ESD by implementing and planning mitigation actions.

3. Projections

44. Austria reported in its BR2 and CTF table 6(a) updated projections for 2020 and 2030 relative to actual GHG inventory data for 2013 under the WEM scenario. Projections are presented on a sectoral basis, using the same sectoral categories as those used in the section on mitigation actions, and on a gas-by-gas basis for the following GHGs: CO_2, CH_4, N_2O, PFCs, HFCs, SF_6 (treating PFCs and HFCs collectively in each case) as well as NF_3. Projections are also provided in an aggregated format for the sectors reported in CTF table 6(a) as well as for the Party total, using GWP values from the AR4. Further information on the projections is provided in chapter 4 of the BR2.

45. The BR2 and CTF table 6(a) do not include the information required by the UNFCCC reporting guidelines on BRs as set out in the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications" (hereinafter referred to as the UNFCCC reporting guidelines on NCs), on the reporting of separate emission projections related to fuel sold to ships and aircraft engaged in international transport. The ERT noted that these emission projections were not included in the national totals. The ERT recommends that Austria report, to the extent possible, separate information on emission projections related to fuel sold to ships and aircraft engaged in international transport in its next BR.

46. The ERT noted that Austria reported on factors and activities influencing emissions for each sector in its BR2. However, the BR2 does not present relevant information on factors and activities for each sector that is sufficient to provide the reader with an understanding of the emission trends from 1990 to 2020. During the review, Austria referred the ERT to the supplementary report under EU regulation 525/2013,[5] wherein such information is provided. The ERT recommends that Austria include a summary of such information on the key factors and activities for each sector in its next BR.

47. The ERT also noted a lack of consistency in the reporting of the projections in the BR2 and CTF tables 6(a) and 6(c), in that the emissions reported by sector for 1990, 1995 and 2000 do not add up to the totals presented in CTF table 1. Austria provided information during the review, explaining that there was an error in the underlying spreadsheets which resulted in F-gases being excluded from the emissions for the industrial processes sector for the years 1990, 1995 and 2000, thereby affecting the values reported in CTF tables 6(a) and 6(c). The ERT recommends that Austria provide information on historical emissions by sector in its reporting of projections that is consistent with the GHG inventory data.

48. The ERT noted that in CTF tables 6(a) and 6(c), Austria reported projections by sector considering the "energy sector" as the aggregation of the energy industries and fugitive emissions from fuels subsectors, as defined for GHG inventory purposes (see table 2 above); the "industry/industrial processes sector" as the aggregation of the industrial processes and product use sector and combustion emissions from the manufacturing industries and construction subsector, as defined for GHG inventory purposes; and the "other sector" as the aggregation of the other sectors and other subsectors of the energy

[5] *GHG Projections and Assessment of Policies and Measures in Austria: Reporting under Regulation (EU) 525/2013, 15 March 2015*. Available at <http://www.umweltbundesamt.at/aktuell/publikationen/publikationssuche/publikationsdetail/?pub_id=2126>.

sector, as defined for GHG inventory purposes. However, the "agriculture sector", "forestry/LULUCF sector" and "waste management/waste sector" correspond to the agriculture, LULUCF and waste sectors, respectively, as defined for GHG inventory purposes, and the "transport sector" corresponds to the transport subsector, as defined for GHG inventory purposes.

49. In addition to the WEM scenario, Austria reported in its BR2 and CTF table 6(c) the WAM scenario. The projections are presented by sector and by gas in the same way as for the WEM scenario for 2020 and 2030. Austria provided information on the changes since the submission of its NC6 and BR1 in the assumptions, methodologies, models and approaches used and on the key variables and assumptions used in the preparation of the projection scenarios using CTF table 5 (see paras. 53–55 below). Austria did not provide information on the sensitivity analysis in the BR2, but during the review provided references to such analysis in the supplementary report. The ERT encourages Austria to include a discussion on the sensitivity analysis of the projections in its next BR.

50. The ERT noted that the information reported by Austria on the impact of the model changes in the transport sector is not transparent. This is particularly important because, for Austria, the transport sector is the main driver of the emission trends in the projections. During the review, Austria provided references to an analysis in its supplementary report describing the impact of the model changes (see para. 53 below). To improve transparency, the ERT encourages Austria to provide a summary of such analysis of model changes in its next BR, explaining the main contributions to such impacts.

51. Projections of emissions of indirect GHG gases (carbon monoxide, nitrogen oxides and non-methane volatile organic compounds, as well as sulphur oxides) were not reported by Austria in its BR2. To enhance the completeness of its reporting, the ERT encourages Austria to report projections of these gases in its future BRs.

Overview of projection scenarios

52. The WEM scenario reported by Austria includes all PaMs that have been implemented up to 2014. Austria also reported on a WAM scenario, which includes planned and already adopted PaMs. Austria provided a definition of its scenarios, explaining that its WEM scenario includes a new programme adopted by the Federal Government and the Länder in 2013, covering measures to be implemented in the course of 2013 and 2014. The programme for 2015–2018 was only adopted in 2015; the BR2 explains that due to its date of adoption, the programme could not be taken into account in the WEM scenario, and is therefore included in the WAM scenario instead. The ERT acknowledges the reasons why these measures could not be included in the WEM scenario, but also notes that under the UNFCCC reporting guidelines on NCs, adopted measures shall be included under the WEM scenario. Since the programme for 2015–2018 is described in the PaMs section of the BR2 as "adopted" but is not included in the WEM scenario, this creates a potential for misunderstanding. In the interests of transparency, the ERT therefore recommends that Austria include, in its next BR, PaMs in the WEM and WAM scenarios in a manner consistent with the scenario definitions set out in the UNFCCC reporting guidelines on NCs.

Methodology and changes since the previous submission

53. The methodology used in the BR2 is different from that used for the preparation of the emission projections for the NC6/BR1. For all sectors apart from transport, the methodologies and models used for the preparation of the emission projection scenarios are the same as for the scenarios described in chapter 5 of Austria's NC6. Austria reported supporting information further explaining the methodologies and changes made since the NC6 and BR1 in chapter 4 of its BR2. In the transport sector, a different model has been

used. The new model results in slightly lower emissions in the WEM scenario for most years, and significantly lower emissions in 2020 and 2030 in the WAM scenario as reported in the BR2 compared with the information reported in the NC6. Austria's supplementary report (see para. 46 above) explains the reasons for these reductions, compares the impact of the model changes on the projections and provides further details, including, notably, the inclusion of more precise estimates of fuel consumption, updated emission factors, a revision of fuel prices both for Austria and its neighbouring countries, and inclusion of new measures in the WAM scenario compared with the previous submission.

54. To prepare its projections, Austria relied on the following key underlying assumptions: population trends, energy prices, economic development indicators, number of dwellings and heating degree days, as reported in CTF table 5. These assumptions have been updated on the basis of the most recent economic developments known at the time of the reporting on projections. In particular, energy price projections were taken from the International Energy Agency *World Energy Outlook 2013*, the latest available edition at the time of compiling the projections.

55. In the supplementary report (see para. 46 above), sensitivity analyses were conducted for the WEM scenario, taking account of the uncertainty of a number of important variables, such as GDP, international energy prices and CO_2 certificate prices. The sensitivity scenarios group together the changes in all these variables, with one scenario using higher values for each of the variables, and a second scenario using lower values for each of the variables. The results show that the emissions under the WEM scenario are sensitive to these assumptions, particularly for the EU ETS sectors, with less sensitivity shown for the transport and other sectors under the ESD. Because the changes in the variables are grouped together in these two scenarios, it is not possible to assess the sensitivity of the scenarios to changes in individual variables. The ERT therefore encourages Austria to include, in its next BR, a discussion on the sensitivity of the projections to underlying assumptions on individual key variables.

Results of projections

56. In accordance with information reported in CTF tables 6(a) and 6(b), Austria's total GHG emissions excluding LULUCF in 2020 and 2030 are projected to be 79,066.98 and 75,957.16 kt CO_2 eq, respectively, under the WEM scenario, which represents an increase of 0.5 per cent and a decrease of 3.5 per cent, respectively, compared with the 1990 level. Under the WAM scenario, emissions in 2020 and 2030 are projected to be 73,292.73 and 66,618.63 kt CO_2 eq, respectively, which represents a decrease of 6.9 per cent and 15.3 per cent, respectively, compared with the 1990 level. The 2020 projections suggest that Austria will strive to contribute to the achievement of the EU target under the Convention (see para. 13 above).

57. Austria's target for the emissions from sectors covered by the ESD, in accordance with the European Commission implementing decision on adjustments (2013/634/EU), is 48,803.04 kt CO_2 eq by 2020 (see para. 16 above). For Austria, the AEAs reflecting its national emission target for sectors covered by the ESD follow a linear path from 52,625.04 kt CO_2 eq in 2013 to 48,803.04 kt CO_2 eq in 2020. The ERT commends Austria for reporting separate emission projections for sectors under the ESD in its BR2. According to the projections under the WEM scenario, emissions from sectors under the ESD are estimated to reach 50,947.00 kt CO_2 eq by 2020. Under the WAM scenario, Austria's emissions from sectors under the ESD are projected to be 45,735.00 kt CO_2 eq in 2020. The ERT noted that this suggests that Austria expects to meet its target under the WAM scenario.

58. According to the projections from 1990 to 2020 reported in CTF table 6(a) under the WEM scenario, the most significant GHG emission reductions by sector as defined for

GHG inventory purposes (see para. 48 above) will occur in the waste sector (3,030.58 kt CO_2 eq, or 71.7 per cent), followed by the agriculture sector (915.10 kt CO_2 eq, or 11.5 per cent). The emissions from the energy sector, excluding manufacturing industries and construction, will remain stable with a small increase (17.61 kt CO_2 eq, or 0.04 per cent). By contrast, GHG emissions from the industrial processes and product use sector, including manufacturing industries and construction combustion emissions, are projected to increase by 4,311.78 kt CO_2 eq (18.4 per cent) above the 1990 level by 2020. GHG emissions from the transport subsector are projected to increase by 9,292.91 kt CO_2 eq (66.5 per cent) above the 1990 level by 2020, while those from the other sectors and other subsectors, as well as those from the energy industries and fugitive emissions from fuels subsectors, are projected to decrease by 5,201.52 kt CO_2 eq (35.9 per cent) and 4,073.78 kt CO_2 eq (28.0 per cent), respectively, below the 1990 level by 2020.

59. If additional measures are considered (i.e. under the WAM scenario), the pattern of sectoral contributions to emission reductions during the period 1990–2020 changes: the energy sector, excluding manufacturing industries and construction, is the most prominent source of reductions (5,111.77 kt CO_2 eq, or 11.9 per cent), followed by the waste sector (3,033.56 kt CO_2 eq, or 71.8 per cent). In addition, emissions from the industrial processes and product use sector, including manufacturing industries and construction combustion emissions, are projected to increase by 3.748.15 kt CO_2 eq (16.0 per cent). The projected emission growth in the transport subsector under the WAM scenario is significantly less prominent (an increase of 4,856.60 kt CO_2 eq, or 34.8 per cent above the 1990 level by 2020), while those from the other sectors and other subsectors, as well as those from the energy industries and fugitive emissions from fuels subsectors, are projected to decrease by 5,629.84 kt CO_2 eq (38.8 per cent) and 4,338.53 kt CO_2 eq (29.8 per cent), respectively, below the 1990 level by 2020.

60. According to the projections for 2030, different patterns emerge under the WEM and WAM scenarios. Under the WEM scenario, the energy sector, excluding manufacturing industries and construction, is the most prominent source of emission reductions below the 1990 level by 2030 (3,934.79 kt CO_2 eq, or 9.1 per cent), followed by the waste sector (3,370.05 kt CO_2 eq, or 79.8 per cent). However, emissions from the industrial processes and product use sector, including manufacturing industries and construction combustion emissions, are projected to increase by 5,474.56 kt CO_2 eq (23.3 per cent). GHG emissions from the transport subsector are projected to increase by 9,068.23 kt CO_2 eq (64.9 per cent) above the 1990 level by 2030, while those from the other sectors and other subsectors are projected to decrease by 7,411.26 kt CO_2 eq (51.1 per cent) below the 1990 level by 2030.

61. Also according to the projections for 2030, under the WAM scenario the energy sector, excluding manufacturing industries and construction, is the most prominent source of emission reductions (11,273.47 kt CO_2 eq, or 26.2 per cent), followed by the waste sector (3,402.24 kt CO_2 eq, or 80.5 per cent). On the other hand, emissions from the industrial processes and product use sector, including manufacturing industries and construction combustion emissions, are projected to increase by 3.635.09 kt CO_2 eq (15.5 per cent) above the 1990 level by 2030. The projected emission growth in the transport subsector under the WAM scenario is significantly less prominent (2,622.68 kt CO_2 eq, or an 18.8 per cent increase above the 1990 level by 2030), while emissions from the other sectors and other subsectors are projected to decrease by 8,315.79 kt CO_2 eq (57.3 per cent) below the 1990 level by 2030.

62. According to the projections reported by gas, reductions in CH_4 emissions are expected to contribute the most to Austria's overall GHG emission reductions. Under the WEM scenario, reductions in CH_4 emissions will make up 68.5 per cent of the aggregate GHG emission reductions below the 1990 level (4,425.17 kt CO_2 eq) by 2020, followed by PFCs with 17.5 per cent (1,133.56 kt CO_2 eq), N_2O with 13.5 per cent (872.23 kt CO_2 eq)

and SF_6 with 0.5 per cent (31.43 kt CO_2 eq). By contrast, CO_2, HFC and NF_3 emissions are projected to increase by 5,034.66 kt CO_2 eq, 1,801.68 kt CO_2 eq and 9.75 kt CO_2 eq, respectively, above the 1990 level by 2020, contributing 73.5 per cent, 26.3 per cent and 0.1 per cent of the aggregate GHG emission increase, respectively.

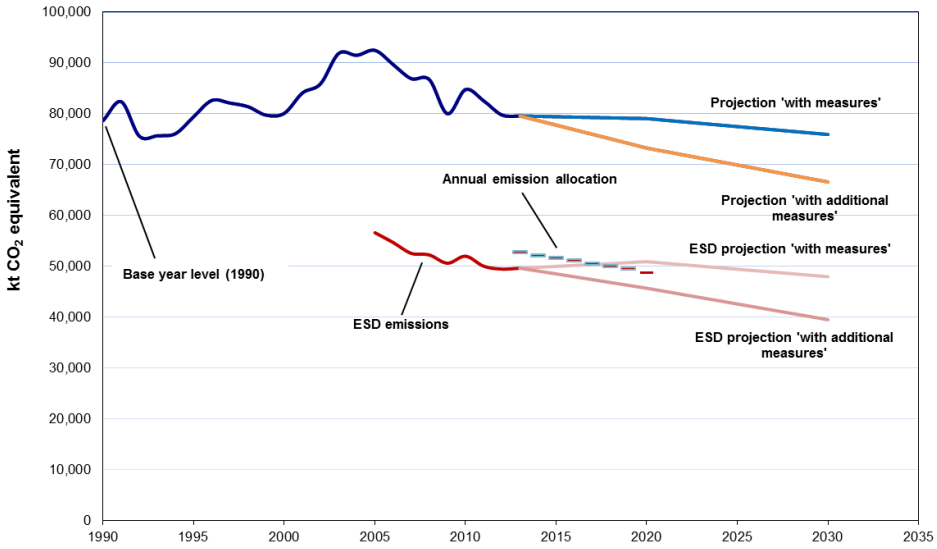
63. Under the WAM scenario, the pattern is similar for most gases, apart from CO_2, which is projected to decrease by 614.83 kt CO_2 eq, making up 8.6 per cent of the aggregate GHG emission reductions below the 1990 level by 2020. Reductions in CH_4 emissions will make up 61.9 per cent of the aggregate GHG emission reductions (4,453.34 kt CO_2 eq) by 2020, followed by PFCs with 15.8 per cent (1,133.56 kt CO_2 eq), N_2O with 13.3 per cent (957.14 kt CO_2 eq) and SF_6 with 0.4 per cent (31.43 kt CO_2 eq). By contrast, HFC and NF_3 emissions are projected to increase by 1,790.00 kt CO_2 eq and 9.75 kt CO_2 eq, respectively, above the 1990 level by 2020, contributing 99.5 per cent and 0.5 per cent of the aggregate GHG emission increase, respectively.

64. The projections for 2030 under the WEM scenario show a similar pattern to the 2020 projections for most gases, although the CO_2 emission growth is more constrained. Reductions in CH_4 emissions will make up 65.6 per cent of the aggregate GHG emission reductions below the 1990 level (4,693.39 kt CO_2 eq) by 2030, followed by PFCs with 15.8 per cent (1,133.56 kt CO_2 eq), N_2O with 12.9 per cent (921.61 kt CO_2 eq) and SF_6 with 5.7 per cent (407.68 kt CO_2 eq). By contrast, CO_2 and HFC emissions are projected to increase by 2,939.13 kt CO_2 eq and 1,481.24 kt CO_2 eq, respectively, above the 1990 level by 2030, contributing 66.5 per cent and 33.5 per cent of the aggregate GHG emission increase, respectively.

65. Under the WAM scenario for 2030, the pattern for most gases is similar to the projections under the WAM scenario for 2020, but the trend for CO_2 emissions shows a more marked decrease and the growth in HFC emissions is less pronounced. CO_2 emissions are projected to decrease by 5,433.99 kt CO_2 eq below the 1990 level by 2030, making up 42.4 per cent of the aggregate GHG emission reductions below the 1990 level by 2030. Reductions in CH_4 emissions will make up 37.0 per cent (4,742.28 kt CO_2 eq), followed by PFCs with 8.8 per cent (1,133.56 kt CO_2 eq), N_2O with 8.6 per cent (1,101.01 kt CO_2 eq) and SF_6 with 3.2 per cent (407.68 kt CO_2 eq). By contrast, HFC emissions are projected to increase by 744.12 kt CO_2 eq above the 1990 level by 2030, contributing all of the aggregate GHG emission increase.

66. The projected emission levels under the different scenarios and Austria's AEA are presented in the figure below.

Greenhouse gas emission projections by Austria



Sources: (1) Data for the years 1990–2013: Austria's 2015 annual inventory submission, version 1; total GHG emissions excluding land use, land-use change and forestry; (2) Data for the years 2013–2030: Austria's second biennial report; total GHG emissions excluding land use, land-use change and forestry; (3) ESD emissions for the years 2005–2013: data provided by Austria during the review; (4) ESD projections for the years 2013–2030: Austria's second biennial report, table 4.1.

Abbreviations: ESD = effort-sharing decision, GHG = greenhouse gas.

67. One of the key changes since the BR1, and the most significant contribution to the emission reductions under the WAM scenario, is the inclusion of the PaM on the further enhancement of the fuel efficiency of road transport. As described in the supplementary report referenced by Austria in the BR2 (see para. 46 above), the largest contribution to the emission reductions of this PaM is a fuel tax increase to be carried out in two steps, the first in 2016 and the second in 2019, which is expected to reduce emissions by 3,183 kt CO_2 eq by 2020. Austria provided additional information during the review, explaining that in addition to an overall price effect on demand, the fuel tax is expected to have a significant impact on reducing the 'fuel tourism' (fuel purchased in Austria because of lower prices, but consumed abroad) because fuel tax increases are expected to diminish differences in fuel prices in Austria compared with those of neighbouring countries.

D. Provision of financial, technological and capacity-building support to developing country Parties

68. In its BR2, Austria reported information on the provision of financial, technological and capacity-building support required under the Convention. Austria provided a short description of the methodology used to report financial support, including underlying assumptions. Since the publication of its BR1, Austria has adopted an international Climate Finance Strategy (KFS) and established a new interministerial working group on climate finance (AGIK). Financial support for climate change activities is undertaken in close collaboration between the Austrian Development Agency and the relevant federal ministries.

69. Austria did not provide details in its BR2 on what new and additional support it has provided and did not clarify how this support is new and additional (see para. 72 below).

70. The BR2 includes all of the mandatory information required by the UNFCCC reporting guidelines on BRs. However, the information reported by Austria on the national approach to tracking the provision of financial, technological and capacity-building support to Parties not included in Annex I to the Convention (non-Annex I Parties) is not transparent (see para. 75 below). Further information on Austria's provision of support to non-Annex I Parties is provided in paragraphs 71, 73, 75, 77, 81, 82, 84–87, 90, 92, 97 and 102 below.

71. During the review, Austria provided a brief description of the Climate Finance Strategy, indicating the channels of the Austrian contribution to international climate finance, such as public sources, mobilized sources of private finance and alternative sources, as well as the criteria and methodology used by the institution in charge of collecting relevant data to report financial support. Austria also indicated that the performance indicators for the Climate Support Programme are usually established and defined at the project level, and that the efficiency and effectiveness of entire programmes are evaluated ex-post. The ERT reiterates the recommendation made in the technical review report of the BR1 that Austria improve the transparency of its reporting on climate support provided by elaborating on its national approach for tracking the provision of financial, technological and capacity-building support, including its institutional and operational arrangements and how the efficiency and effectiveness of climate change programmes are evaluated.

72. During the review, Austria explained how it determines its support as new and additional, referring to the same definition as that provided in the NC6: all climate change finance resources that underpin a gradual and substantial scaling up of climate finance over the years since the Convention and its Kyoto Protocol entered into force. The ERT noted in the BR2 that Austria has increased its climate finance, compared with the figures provided in the Party's NC6 and BR1. The ERT also noted Austria's efforts and plans to further scale up finance flows in the coming years. The ERT recommends that Austria include, in its next BR, detailed information on what new and additional support it has provided and information that explains how it determined its support as being new and additional.

73. Austria reported that its financial support addresses the needs of non-Annex I Parties and provides funding for mitigation and adaptation activities, recognizing the capacity-building elements of such support. Austria made reference to its NC6 and BR1 where more detailed information was reported and pointed out the changes made since the previous submission.

74. The BR2 includes all non-mandatory information required by the UNFCCC reporting guidelines on BRs. Austria reported improved information in the CTF tables in its BR2 compared with its BR1 on the resources allocated for adaptation and mitigation activities of non-Annex I Parties, specifying recipient countries and priority focus areas, as well as additional information on each implemented project. However, insufficient textual descriptions of these activities were provided. The ERT encourages Austria to include textual descriptions of this information in its next BR to increase the transparency of its reporting.

75. Austria included in its BR2 a short description of its approach to tracking climate support provided to non-Annex I Parties, referring to the Climate Finance Strategy that contains the guidelines and methodologies for tracking the provision of financial, technological and capacity-building support provided to non-Annex I Parties. The developing countries eligible for support are determined through the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee

(DAC) List of Official Development Assistance Recipients, and climate-relevant projects are identified through a bottom-up approach using the DAC Rio Markers. The methodology used for preparing the information on international climate support for the BR2 is reflected in the Climate Finance Strategy.

1. Finance

76. In its BR2 and CTF tables 7, 7(a) and 7(b), Austria reported information on the provision of financial support required under the Convention, including on financial support provided, committed and pledged, allocation channels and annual contributions (see paras. 85 and 86 below for further information on financial resources). The summary information was reported for 2013 and 2014.

77. Austria described how its resources address the adaptation and mitigation needs of non-Annex I Parties. In its BR2, Austria indicated that adaptation and mitigation needs of non-Annex I Parties are regularly addressed through ex-ante evaluations with relevant recipient country stakeholders. AGIK is working to increase the clarity of central concepts in relation to capacity-building for domestic actors and is raising awareness relating to the importance of climate finance to effectively meet the climate challenge at the global level. In addition, AGIK is working towards the improved identification, mobilization and reporting of financial resources at all levels, including at the national, bilateral and EU levels, as well as through the OECD and other forums (see chapters II.D.2 and II.D.3 below).

78. However, the ERT noted that in the BR2, Austria does not clearly report on how Austrian financial resources assist non-Annex I Parties to mitigate and adapt to the adverse effects of climate change, facilitate economic and social response measures, and contribute to capacity-building and technology transfer related to mitigation and adaptation.

79. The ERT recommends that Austria clearly report in its next BR how its financial resources assist non-Annex I Parties to mitigate and adapt to the adverse effects of climate change, facilitate economic and social response measures, and contribute to capacity-building and technology transfer related to mitigation and adaptation.

80. The BR2 and CTF tables 7, 7(a) and 7(b) include all mandatory information required by the UNFCCC reporting guidelines on BRs.

81. During the review, Austria provided a short description of its climate financing strategy, indicating the channels of the Austrian contribution to international climate finance such as public sources, mobilized sources of private finance, and alternative sources, as well the criteria and methodology used by the institution in charge of collecting relevant data to report financial support. Austria also provided an example of how the adaptation and mitigation needs of developing countries are addressed, particularly in Mozambique, where Mozambique and Austria jointly developed a country strategy that is targeted towards the country's specific needs and concerns, including in the area of climate change.[6] The country strategy forms the basis of programmes in different sectors that are implemented through specific projects.

82. Austria provided information on the types of instrument used in the provision of its assistance (see para. 89 below). In addition, Austria reported information on its private financial flows from bilateral sources directed towards mitigation and adaptation activities in non-Annex I Parties. It also reported information on PaMs that promote private investment in mitigation and adaptation activities in developing country Parties (see para.

[6] Available at <http://www.entwicklung.at/uploads/media/Country_Strategy_Mozambique_2010-2013_04.pdf>.

90 below). The BR2 includes all non-mandatory information required by the UNFCCC reporting guidelines on BRs.

83. Austria explained its approach to the reporting of public and private financial flows leveraged by bilateral climate finance for activities in non-Annex I Parties facilitated by the business partnership programme (see para. 90 below). However, the ERT notes that the information reported does not clearly distinguish between activities undertaken by the public and private sectors. The ERT encourages Austria to provide, to the extent possible, further and transparent information on private financial flows leveraged by bilateral climate finance for mitigation and adaptation activities in non-Annex I Parties.

84. With regard to the most recent financial contributions aimed at enhancing the implementation of the Convention by developing countries, Austria reported that its climate finance has been allocated on the basis of priority areas, such as mitigation and adaptation. Since the publication of its BR1, Austria has adopted KFS, a key policy document outlining the allocation of climate-specific finance which contains a work programme on issues pertaining to climate finance, such as the identification of sources, leveraging of sources, development of qualitative and quantitative targets, policy coherence, application and further development of the DAC Rio Markers, optimizing project implementation and reporting.

85. Austria reported on its climate-specific public financial support provided in 2013 and 2014, totalling USD 188.78 million in 2013 and USD 187.39 million in 2014. During the review, Austria explained that its contribution to climate finance has been significantly scaled up, as illustrated by comparing the figures in its NC6 and BR1 with those in the BR2, and confirmed its plans to further increase climate finance flows in the coming years. With regard to the future financial pledges aimed at enhancing the implementation of the Convention by developing countries, during the review Austria referred to its general pre-2020 climate finance pledge at the twenty-first session of the Conference of the Parties in Paris wherein it committed itself to providing at least EUR 500 million in climate finance between 2015 and 2020, in addition to the current Austrian pledge to the Green Climate Fund. Austria does not have a general list of priority countries pertaining to all sources of its climate finance. However, Austrian Development Cooperation concentrates its focus on key regions in Africa, Asia, South-Eastern and Eastern Europe, as well as the Caribbean region.

86. The BR2 includes detailed information on the financial support provided though multilateral channels, and bilateral and regional channels in 2013 and 2014. More specifically, Austria contributed through multilateral channels, as reported in its BR2 and in CTF table 7(a), USD 65.97 and 55.04 million for 2013 and 2014, respectively. In 2013, these contributions were made to specialized multilateral climate change funds, such as the Global Environment Facility, the Least Developed Countries Fund, the Adaptation Fund, and other multilateral financial institutions, including regional banks and specialized United Nations bodies, whereas in 2014, contributions were made to multilateral financial institutions, including regional banks and specialized United Nations bodies, only. The BR2 and CTF table 7(b) also include detailed information on the total financial support provided though bilateral, regional and other channels in 2013 and 2014 (USD 122.82 million and USD 132.35 million, respectively).

87. The BR2 provides information on the types of support provided. In terms of the focus of public financial support, as reported in CTF table 7 for 2013, the shares of total public financial support allocated for mitigation, adaptation and cross-cutting projects corresponding to these channels were 53.9, 2.2 and 43.9 per cent, respectively. In total, 34.9 per cent of the total public financial support was allocated through multilateral channels and 65.1 per cent of it was through bilateral, regional and other channels. In 2014, the shares of

total public financial support allocated for mitigation, adaptation and cross-cutting projects corresponding to these channels were 50.3, 4.9 and 44.9 per cent, respectively. Altogether, 29.4 per cent of the total public financial support was allocated through multilateral channels and 70.6 per cent of it was through bilateral, regional and other channels. Table 5 includes some of the information reported by Austria on its provision of financial support.

Table 5
Summary of information on provision of financial support in 2013–2014 by Austria
(Millions of United States dollars)

	Years of disbursement	
Allocation channel of public financial support	*2013*	*2014*
Official development assistance[a]	1 171.49	1 234.52
Climate-specific contributions through multilateral channels, including:		
Global Environment Facility	7.77	–
Least Developed Countries Fund	1.99	–
Special Climate Change Fund	–	–
Adaptation Fund	0.66	–
Green Climate Fund	–	–
Trust Fund for Supplementary Activities	–	–
Financial institutions, including regional development banks	54.02	53.51
United Nations bodies	1.52	1.53
Climate-specific contributions through bilateral, regional and other channels	122.82	132.35

[a] Source: Query Wizard for International Development Statistics, available at <http://stats.oecd.org/qwids/>.

88. The ERT noted that, in 2013 and 2014, 100.0 per cent of the financial contributions made through multilateral channels were allocated to activities that are cross-cutting across mitigation and adaptation, as reported in CTF table 7(a). In 2013, 82.9 per cent of the financial contributions made through bilateral, regional and other channels were allocated to mitigation, 3.4 per cent to adaptation and the remaining 13.7 per cent to funding for activities that are cross-cutting across mitigation and adaptation, as reported in CTF table 7(a). The corresponding figures for 2014 were 71.2, 6.9 and 21.9 per cent, respectively. Hence, most of the bilateral, regional and other funding is being allocated to mitigation activities. The ERT noted that Austria provided limited information in CTF tables 7(a) and 7(b) on the allocation of its financial contributions to sectors. In its comments to the draft review report, Austria informed the ERT that the information presented in its BR2 on the provision of financial support through multilateral channels is based on the imputed shares reported in the OECD DAC reports, which do not provide information on allocation to sectors. Austria also informed the ERT that allocation to sectors of the provision of financial support through bilateral, regional and other channels in tables 5.5 and 5.6 of the BR2 is based on detailed DAC sector codes and that information on the allocation of financial support to sectors in table 5.5 is not provided for all projects for 2013, but is complete for all projects in table 5.6 for 2014. The ERT recommends that Austria provide in its next BR complete information on the allocation of its financial contributions made through multilateral, bilateral, regional and other channels to the sectors in CTF tables 7(a) and 7(b).

89. CTF tables 7(a) and 7(b) include information on the types of financial instrument used in the provision of assistance to developing countries, which include grants, non-concessional loans, guarantees/insurances, equities and bank export credits. The ERT noted that the share of the grants provided in 2013 and 2014 was approximately 67.0 and 52.2 per cent of the total public financial support, respectively.

90. In its BR2, Austria clarified that private finance is related to hydro and solar power technologies and services in the energy sector, with a focus on sustainable energy. It also reported on how it promotes the provision of financial support to developing countries from the private sector through public funds, which it sees as pivotal to effectively increasing both mitigation and adaptation efforts in developing countries by dissemination of decentralized renewable energy solutions. During the review, Austria indicated that the Austrian Development Cooperation supports business partnership projects in developing countries in the fields of renewable energy and energy-efficient buildings, serving as an incubator for the private investments. The funding granted by business partnership programmes has to be matched by at least the same amount of the enterprise's own funds.

2. Technology development and transfer

91. In its BR2 and CTF table 8, Austria provided information on measures and activities related to technology transfer, access and deployment benefiting developing countries, including information on activities undertaken by the public and private sectors. Austria provided examples of support provided for the development and enhancement of the endogenous capacities and technologies of non-Annex I Parties (see para. 97 below).

92. In its CTF table 8, Austria listed 17 projects with technology transfer activities, 8 of which are implemented jointly by the public and private sectors. The ERT noted that the information reported in the column titled "Activities undertaken by" in CTF table 8 distinguishes between activities undertaken by the public and private sectors directed towards mitigation and adaptation activities in non-Annex I Parties.

93. The BR2 and CTF table 8 include all mandatory information required by the UNFCCC reporting guidelines on BRs. However, the information reported by Austria on the sources of technology transfer from the public or private sectors and on distinguishing between activities undertaken by the public and private sectors is not fully transparent, in particular where the source of funding or who is undertaking the activity is indicated as "private and public".

94. During the review, Austria, informed the ERT that in the column titled "Source of the funding for technology transfer" in CTF table 8, the definition of sources as "private and public" means that the funding comes from various sources (e.g. loans provided by the Austrian Development Bank to projects being implemented by various actors, such as an Austrian private company or a non-governmental organization together with a governmental agency in the partner country).

95. The ERT noted that transparency of the reporting could be improved in Austria's next BR by providing detailed information on the definitions used for distinguishing between activities undertaken by the public and private sectors and for the sources of technology transfer from the public or private sectors.

96. The ERT noted that the BR2 does not include information on success and failure stories on technology transfer support to non-Annex I Parties. During the review, Austria indicated that information on success and failure stories with respect to measures taken to

promote, facilitate and finance the transfer and deployment of climate-friendly technologies is, as far as possible, collected for and reported in the NCs. Austria did not collect such information for the BR2. The ERT encourages Austria to report information on success and failure stories on technology transfer support provided to non-Annex I Parties in its next BR.

97. The ERT also noted that, in its BR2, including CTF table 8, Austria reported on its PaMs in relation to technology transfer, and in particular on measures taken to promote, facilitate and finance the transfer and deployment of climate-friendly technologies. In its BR2, Austria provided information on measures taken to support the development and enhancement of the endogenous capacities and technologies of non-Annex I Parties, indicating several initiatives focusing on research and technology transfer for the construction of hydro, solar, wind and geothermal plants, and financing for the refurbishment of existing hydro plants and transmission lines. In addition, Austria explained that the Austrian Development Bank provides credit lines to local financial institutions and advisory services; for example, enabling local borrowers to implement measures for enhancing energy efficiency and addressing environmental and social issues.

98. The ERT took note of the information provided in CTF table 8 on recipient countries, target areas, measures and focus sectors of technology transfer programmes. In addition, Austria reported in its BR2 that the Austrian Ministry of Agriculture, Forestry, Environment and Water Management undertakes cooperation projects in partner countries in Africa and Central and Eastern Europe to enhance mitigation and adaptation measures in the energy, forestry and agriculture sectors, including training on software use, technical mentoring and guidance.

3. Capacity-building

99. In its BR2 and CTF table 9, Austria supplied brief information on how it provided capacity-building support for mitigation, adaptation and technology that responds to the existing and emerging needs identified by non-Annex I Parties through climate programmes and projects in developing countries. Austria explained that almost all programmes and projects listed in CTF tables 7(a) and 7(b) contain a capacity-building component, which is a cross-cutting issue.

100. Austria described individual measures and activities related to capacity-building support in the areas of adaptation, mitigation and technology development and transfer in textual and tabular formats. However, the ERT noted that the textual descriptions provided in the BR2 are very limited, and do not allow the ERT to assess how the resources provided respond to the existing and emerging capacity-building needs of non-Annex I Parties.

101. The ERT recommends that Austria include, in its next BR, detailed textual information, to the extent possible, that explains how the climate-related capacity-building support provided responds to the existing and emerging capacity-building needs of non-Annex I Parties.

102. Austria reported that it supported climate-related capacity development activities related to adaptation, mitigation, climate financing and other sectors. The BR2 and CTF table 9 include information describing a number of individual capacity-building measures and activities carried out during the reporting period in various regions (i.e. Africa, South-East Asia and Central and Eastern Europe), with a specific focus on capacity development for rural households, farmers and vulnerable women, support to investors of small hydropower projects, support for the development of sustainable tourism and support to

improve access to modern, reliable and affordable energy services, energy security and reduction of energy-related externalities.

III. Conclusions

103. The ERT conducted a technical review of the information reported in the BR2 and CTF tables of Austria in accordance with the UNFCCC reporting guidelines on BRs. The ERT concludes that the reported information is mostly in adherence with the UNFCCC reporting guidelines on BRs and provides an overview on: emissions and removals related to Austria's quantified economy-wide emission reduction target; assumptions, conditions and methodologies related to the attainment of the target; progress made by Austria in achieving its target; and Austria's provision of support to developing country Parties.

104. Austria's total GHG emissions excluding LULUCF related to its quantified economy-wide emission reduction target were estimated to be 1.2 per cent above its 1990 level, whereas total GHG emissions including LULUCF are 13.7 per cent above its 1990 level for 2013. The relatively stable emission trend (excluding LULUCF) was driven mainly by increases in emissions from the energy and industrial processes and product use sectors that were offset by decreases in emissions from the agriculture and waste sectors. In the energy sector, the transport subsector reflects strongly increasing emissions, which are partly balanced by emission reductions in the energy industries and other sectors.

105. Under the Convention, Austria is committed to contributing to the achievement of the joint EU quantified economy-wide target of a 20 per cent reduction in emissions by 2020 compared with the 1990 level. The target covers CO_2, CH_4, N_2O, HFCs, PFCs and SF_6 expressed using GWP values from the AR4 and all sectors with the exception of emissions and removals from the LULUCF sector, which are not included in the quantified economy-wide emission reduction target under the Convention. Although the EU generally allows its member States to use units from market-based mechanisms, Austria does not plan to use them; however companies can make use of such mechanisms to fulfil their requirements under the EU ETS.

106. The target for emissions from sectors under the ESD is governed by the ESD, whereby percentage targets for 2020 relative to the 2005 level have been translated into binding quantified annual emission reduction targets for the period 2013–2020. For Austria, the allocation of AEAs reflecting its national emission target for sectors under the ESD follows a linear path from 52,625.04 kt CO_2 eq in 2013 to 48,803.04 kt CO_2 eq in 2020.

107. Austria's main policy framework relating to energy and climate change is the EU 2020 climate and energy package adopted in 2009, which currently includes the revised EU ETS and the ESD. The EU ETS is the most important policy for installations with high energy demand and covers mainly CO_2 emissions from energy industries, manufacturing industries and industrial processes. Emissions from sectors not covered by the EU ETS are regulated under the ESD by targets specific to each member State. The institutional, legal, administrative and procedural arrangements relating to Austria's target under the ESD are based on the Austrian Climate Change Act.

108. Austria reported several PaMs to achieve its target under the ESD. The mitigation actions with the most significant mitigation impact are the domestic environmental support scheme, the increase in the share of renewable energy in energy supply and district heating (implemented through the Green Electricity Act and feed-in tariff ordinance), the increase in the share of clean energy sources in road transport (through the implementation of EU

directive 2009/28/EC on the promotion of the use of energy from renewable sources and the implementation plan for green mobility) and several newly adopted actions under the Austrian Energy Efficiency Act. The mitigation effect of the increase in the share of renewable energy in energy supply and district heating is the most significant.

109. For 2013, Austria reported in CTF table 4 total GHG emissions excluding LULUCF at 79,599.18 kt CO_2 eq. Austria reported that it does not intend to use units from market-based mechanisms to achieve its target. The ERT noted that Austria is making progress towards its 2020 emission reduction target under the ESD by implementing and planning mitigation actions. In 2013, Austria's emissions from sectors covered by the ESD amounted to 49,677.00 kt CO_2 eq, or 5.6 per cent (2,948.04 kt CO_2 eq) below the AEA allowance for that year.

110. The GHG emission projections provided by Austria in its BR2 include those for the WEM and WAM scenarios. Under these two scenarios, emissions are projected to be 0.5 per cent above the 1990 level (79,066.98 kt CO_2 eq) and 6.9 per cent below the 1990 level (73,292.73 kt CO_2 eq) in 2020, respectively. On the basis of this information, the ERT concluded that Austria will strive to contribute to the achievement of the EU target under the Convention. Austria also provided separate projections for the sectors under ESD, with emissions projected to be 50,947.00 kt CO_2 eq and 45,735.00 kt CO_2 eq in 2020 for the WEM and WAM scenarios, respectively. Based on this information, the ERT concluded that Austria expects to meet its 2020 target for sectors under the ESD, under the WAM scenario.

111. Austria continues to allocate climate financing in line with the climate finance programmes, such as the international KFS in order to assist developing country Parties to implement the Convention. It has increased its financial contributions since its NC6/BR1, and its public financial support in 2013 and 2014 totalled USD 188.78 and 187.39 million per year, respectively. For these years, Austria's support provided for mitigation action was higher than support provided for adaptation. The highest level of financial support went to projects in the energy and agriculture sectors and to cross-cutting projects, followed by the water and sanitation, and other sectors. Austria continues to support developing countries in technology development and transfer, focusing its support on renewable energy and energy efficiency, mitigation and adaptation measures in forestry, including software training, technical mentoring and guidance to developing countries around the world. Also, Austria continues to support capacity-building activities in developing countries, with a specific focus on capacity development for rural households, farmers and vulnerable women, support to investors of small hydropower projects, support for the development of sustainable tourism, and support to improve access to modern, reliable and affordable energy services.

112. In the course of the review, the ERT formulated several recommendations for Austria to address in its next biennial report. The key recommendations[7] are that Austria:

(a) Improve the completeness of its reporting by:

(i) Reporting, to the extent possible, separate information on emission projections related to fuel sold to ships and aircraft engaged in international transport (see para. 45 above);

[7] The recommendations are given in full in the relevant chapters of this report.

(ii) Providing a summary of information on the key factors and activities for each sector that is sufficient to provide the reader with an understanding of the emission trends (see para. 46 above);

(iii) Providing detailed information on what new and additional support it has provided and information that explains how it determined its support as being new and additional (see para. 72 above);

(iv) Providing complete information on the allocation of its financial contributions made through multilateral, bilateral and regional channels to the sectors in CTF tables 7(a) and 7(b) (see para. 88 above);

(b) Improve the transparency of its reporting by:

(i) Providing information on historical emissions by sector in its reporting of projections that is consistent with the GHG inventory data (see para. 47 above);

(ii) Including PaMs in the WEM and WAM scenarios in a manner consistent with the scenario definitions set out in the UNFCCC reporting guidelines on NCs (see para. 52 above);

(iii) Including information on its institutional and operational arrangements for tracking the provision of financial, technological and capacity-building support, including how the efficiency and effectiveness of climate change programmes are evaluated (see para. 71 above);

(iv) Reporting clearly on how its financial resources assist non-Annex I Parties to mitigate and adapt to the adverse effects of climate change, facilitate economic and social response measures, and contribute to capacity-building and technology transfer related to mitigation and adaptation (see para. 79 above);

(v) Including detailed textual information, to the extent possible, that explains how the climate-related capacity-building support provided responds to the existing and emerging capacity-building needs of non-Annex I Parties (see para. 101 above);

(c) Improve its adherence to the UNFCCC reporting guidelines on BRs by implementing all the recommendations listed above.

Annex

Documents and information used during the review

A. Reference documents

"UNFCCC biennial reporting guidelines for developed country Parties". Annex I to decision 2/CP.17. Available at <http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf#page=4>.

"Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories". Annex I to decision 24/CP.19. Available at <http://unfccc.int/resource/docs/2013/cop19/eng/10a03.pdf#page=2>.

"Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications". FCCC/CP/1999/7. Available at <http://unfccc.int/resource/docs/cop5/07.pdf>.

"Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention". Annex to decision 13/CP.20. Available at <http://unfccc.int/resource/docs/2014/cop20/eng/10a03.pdf>.

FCCC/IDR.6/AUT. Report of the technical review of the sixth national communication of Austria. Available at <http://unfccc.int/resource/docs/2014/idr/aut06.pdf>.

FCCC/TRR.1/AUT. Report of the technical review of the first biennial report of Austria. Available at <http://unfccc.int/resource/docs/2014/trr/aut01.pdf>.

2015 greenhouse gas inventory submission of Austria. Available at <http://unfccc.int/national_reports/annex_i_ghg_inventories/national_inventories_submissions/items/8812.php>.

Sixth national communication of Austria. Available at <http://unfccc.int/files/national_reports/annex_i_natcom/submitted_natcom/application/pdf/aut_nc6.pdf>.

First biennial report of Austria. Available at <http://unfccc.int/files/national_reports/biennial_reports_and_iar/submitted_biennial_reports/application/pdf/at_br1.pdf>.

Common tabular format tables of the first biennial report of Austria. Available at <http://unfccc.int/files/national_reports/biennial_reports_and_iar/submitted_biennial_reports/application/pdf/aut_2014_v1.0_formatted.pdf>.

Second biennial report of Austria. Available at <http://unfccc.int/files/national_reports/biennial_reports_and_iar/submitted_biennial_reports/application/pdf/at_br2-final.pdf>.

Common tabular format tables of the second biennial report of Austria. Available at <http://unfccc.int/files/national_reports/biennial_reports_and_iar/submitted_biennial_reports/application/pdf/aut_2016_v1_0_formatted.pdf>.

B. Additional information used during the review

Responses to questions during the review were received from Mr. Martin Kriech (Federal Ministry of Agriculture, Forestry, Environment and Water Management), including additional material and the following documents[1] provided by Austria:

Courtesy translation of the *International Climate Finance Strategy (KFS) (for BR2 Review, Spring 2016).pdf*. Original document available at <https://www.bmlfuw.gv.at/dam/jcr:97f28236-e492-493d-a7a2-5da9e31b86c9/Strategie%20%C3%96sterreichs%20zur%20internationalen%20Klimafinanzierung.pdf>.

European Environment Agency. 2015. *Trends and Projections in Europe 2015 – Tracking Progress towards Europe's Climate and Energy Targets*. Luxembourg: Publications Office of the European Union. Available at <http://www.eea.europa.eu/publications/trends-and-projections-in-europe-2015>.

[1] Reproduced as received from the Party.