



Subsidiary Body for Implementation

**Report of the Subsidiary Body for Implementation on its
fifty-first session, held in Madrid from 2 to 9 December 2019**

Addendum

**Summary reports on multilateral assessments at the fifty-first session of the
Subsidiary Body for Implementation**

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Abbreviations and acronyms

AEA	annual emission allocation
BR	biennial report
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
ESD	European Union effort-sharing decision
EU	European Union
EU ETS	European Union Emissions Trading System
F-gas	fluorinated gas
GDP	gross domestic product
GHG	greenhouse gas
IAR	international assessment and review
LULUCF	land use, land-use change and forestry
MA	multilateral assessment
NDC	nationally determined contribution
NF ₃	nitrogen trifluoride
non-ETS sectors	sectors not covered by the European Union Emissions Trading System
PaMs	policies and measures
SBI	Subsidiary Body for Implementation
TRR	technical review report
WAM	‘with additional measures’
WEM	‘with measures’

Background

1. The Conference of the Parties decided that developed country Parties should enhance the reporting in their national communications and submit biennial reports on their progress in achieving emission reductions.¹ It established the IAR process under the SBI to promote comparability of developed country Parties' efforts.² According to the modalities and procedures for IAR,³ MA is to be conducted for each developed country Party at a working group session of the SBI with the participation of all Parties. The aim of MA is to assess each Party's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction target.
2. The third MA working group session of the third cycle of the IAR process was convened during SBI 51, on 7 and 9 December 2019, under the guidance of the SBI Chair, Emmanuel Dumisani Dlamini (Eswatini), and Rapporteur, Constantinos Cartalis (Greece).
3. The working group session was preceded by a three-month period of questions and answers. In the first month, any Party may submit written questions to the Party being assessed, and the Party may respond to the questions within the remaining two months. Summary reports for each of the 10 Parties assessed at SBI 51 are presented below. The reports are also available on the UNFCCC website on the individual Party MA web pages.⁴
4. In closing the MA working group session, the SBI Rapporteur reminded Parties that were multilaterally assessed that they can submit any other observations on their MA process within two months of the working group session, which will form part of the Party's record for the MA. The Rapporteur thanked all Parties and the secretariat for the successful working group session.

¹ Decision 1/CP.16, para. 40.

² Decision 1/CP.16, para. 44.

³ Decision 2/CP.17, annex II.

⁴ <https://unfccc.int/ma>.

Summary report on the multilateral assessment of Austria

1. The third MA of Austria took place on 7 December 2019. Questions for Austria had been submitted in writing two months before the working group session by the following delegations: Australia, New Zealand, Republic of Korea and Thailand. A list of the questions received and the answers provided by Austria, as well as the webcast of this session, can be found on the MA web page for Austria.¹
2. Austria was represented by Helmut Hojesky from the Federal Ministry for Sustainability and Tourism.
3. Mr. Hojesky made an opening presentation summarizing Austria's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. As an EU member State, Austria is committed to contributing to the achievement of the joint EU quantified economy-wide emission reduction target of 20 per cent below the 1990 level by 2020. Austria's emission reduction target for sectors covered by the ESD (i.e. non-ETS sectors) is 16 per cent below the 2005 level by 2020.
4. Mr. Hojesky presented the EU's NDC target under the Paris Agreement, which is to reduce GHG emissions by at least 40 per cent below the 1990 level by 2030. Austria's target for non-ETS sectors within the EU target is an emission reduction of 36 per cent below the 2005 level by 2030.
5. Total GHG emissions excluding emissions and removals from LULUCF increased by 1.2 per cent between 1990 and 2016, according to the TRR on Austria's BR3,² owing to increases in emissions from transport and industrial processes and product use, predominantly driven by increases in transport volume and metal production. However, emissions from buildings decreased, owing to improvements in energy efficiency, changes in fuel type and increased use of district heating and heat pumps. Overall, Austria's total emissions remained relatively stable between 1990 and 2016, despite considerable increases in GDP, population, demand for electricity and heating, and transport volume.
6. Mr. Hojesky presented key PaMs for achieving the Party's target, including measures in the building sector such as mandatory building codes, consulting services and financial support for energy-efficient construction and refurbishment, subsidies for domestic use of renewable energy such as biomass or photovoltaics, and promoting district heating; measures in the transport sector such as improving the quality and capacity of public transport, blending fossil fuels with biofuels and promoting electromobility; and measures in other sectors such as ensuring that no biodegradable waste is sent to landfill and improving the management of old landfills.
7. Given that emissions from the EU ETS sectors of Austria are subject to an EU-wide cap, the Party presented the projected level of emissions in 2020 from non-ETS sectors under the WEM scenario, which, according to the TRR on its BR3, is 2.9 per cent above the AEA for 2020. Mr. Hojesky indicated that Austria may use the banked emission allocations from previous years (2013–2016), as provided for under the ESD, to meet its mitigation requirements for 2020.
8. The opening presentation was followed by interventions and questions from the following delegations: Australia, Brazil, India, Japan, New Zealand, Republic of Korea and Switzerland. The questions related to the increase in NF₃ emissions since 1990; the method used for estimating emissions from transport; the system used to monitor the progress of implementation of measures; the policies and challenges related to emission reduction in the transport sector; the progress of the National Energy and Climate Plan regarding long-term emission reduction; the availability of information on the costs and non-GHG mitigation benefits of PaMs; the measures used in the industry sector; the use of banked emission allocations to meet the 2020 target; and the blending of fossil fuels with biofuels.

¹ <https://unfccc.int/MA/Austria>.

² FCCC/TRR.3/AUT.

9. In response, Austria explained that there were no NF₃ emissions in the country in 1990 and the share of NF₃ emissions in the total GHG emissions is very small, but it is important to continue to control them to ensure that they do not increase. Emissions from transport are estimated on the basis of the fuel sold in Austria, following inventory rules. The Austrian Environment Agency prepares a report on progress in the implementation of measures for Parliament every year. Institutional, legal, administrative and procedural arrangements with respect to Austria's target under the ESD are based on the Austrian Climate Change Act, and the Federal Minister of Agriculture and Forestry, Environment and Water Management reports annually to the Climate Change Committee and Parliament on progress towards targets under the Climate Change Act. If such targets are not met, this triggers negotiations on additional measures required to meet the targets.

10. Regarding measures in the transport sector, the emphasis is on fiscal instruments, such as the mineral oil tax and other consumption-based taxes, levies for motorway use and car registration tax based on CO₂ emissions. The mandatory share of biofuels in fuel sold is 5 per cent for gasoline and 7 per cent for diesel. Austria plans to increase the mandatory share of biofuels to 10 per cent, although the transport industry has expressed concern regarding the increase. The biofuels are mainly domestically produced but some are imported, usually from neighbouring countries.

11. The National Energy and Climate Plan currently comprises measures that are insufficient to ensure that the 2030 target will be met, so additional measures need to be agreed by the Government. Beyond 2030, Austria has a long-term strategy to achieve climate neutrality by 2050. The strategy is based on more ambitious scenarios, such as eliminating the use of fossil fuels, and would require a huge change in the society and economy of Austria.

12. Regarding the cost of measures, Austria explained that it is relatively easy to obtain data on those costs in the building sector as these measures are mostly in the form of subsidies, but the information is harder to obtain for other sectors. A large proportion of the emissions from the industry sector is covered by the EU ETS, including emissions from industrial processes. Regarding using banked emission allocations for meeting its 2020 target for non-ETS sectors, Austria saved approximately 8.2 Mt CO₂ between 2013 and 2016, when emissions from non-ETS sectors were below the AEAs, and so could bank those savings to be used towards meeting its mitigation requirements for the period until 2020.

Summary report on the multilateral assessment of Belgium

1. The third MA of Belgium took place on 7 December 2019. Questions for Belgium had been submitted in writing two months before the working group session by the following delegations: Japan, New Zealand, Republic of Korea and Turkey. A list of the questions received and the answers provided by Belgium, as well as the webcast of this session, can be found on the MA web page for Belgium.¹
2. Belgium was represented by Peter Wittoeck from the Federal Public Service Health, Food Chain Safety and Environment.
3. Mr. Wittoeck made an opening presentation summarizing Belgium's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. As an EU member State, Belgium is committed to contributing to the achievement of the joint EU quantified economy-wide emission reduction target of 20 per cent below the 1990 level by 2020. Belgium's emission reduction target for sectors covered by the ESD (i.e. non-ETS sectors) is 15 per cent below the 2005 level by 2020.
4. Mr. Wittoeck presented the EU's NDC target under the Paris Agreement, which is to reduce GHG emissions by at least 40 per cent below the 1990 level by 2030. Belgium's target for non-ETS sectors within the EU target is an emission reduction of 35 per cent below the 2005 level by 2030. Belgium has also set federal and regional long-term goals, which range from reducing emissions by 80 per cent by 2050 compared with the 1990 level to achieving carbon neutrality by 2050.
5. Total GHG emissions excluding emissions and removals from LULUCF decreased by 21.9 per cent between 1990 and 2017, owing mainly to decreases in emissions relating to energy (not including transport) and industrial processes.
6. Mr. Wittoeck presented key PaMs for achieving the Party's target, including (1) in the renewable energy sector, offshore wind energy, various support schemes for wind, solar and biomass energy production, and biofuel blending of transport fuels; (2) in the building sector, bans on coal and oil heating in new buildings, various support schemes for energy saving in existing buildings, and implementation of the EU directive on the energy performance of buildings for new buildings; (3) in the transport sector, a distance-based road charging system for heavy-goods vehicles, investment in public transport and cycling infrastructure, and free public transport for commuters in the public sector; and (4) in the agriculture sector, manure management policies. Energy-efficiency standards for electrical appliances had the highest reported estimated impact.
7. Given that emissions from the EU ETS sectors of Belgium are subject to an EU-wide cap, the Party presented the projected level of emissions in 2020 from non-ETS sectors under the WEM scenario, which is 4.0 per cent above the AEA for 2020 according to the TRR on its BR3.² Belgium indicated that it expects to meet its 2020 ESD target by using surplus AEAs accumulated in earlier years.
8. The opening presentation was followed by interventions and questions from the following delegations: Brazil, India, Japan, New Zealand and Switzerland. The questions related to sharing experience of the new Monitoring, Reporting and Verification Act referred to in Belgium's BR3 and whether Belgium plans to extend it to the private sector; any measures taken to reduce F-gas emissions; the role of biofuels in the planned phase-out of fossil fuel use for road transport; the powers of the National Climate Commission to track objectives through facilitation or enforcement of policies; the effectiveness of policies for reducing agriculture emissions and whether the decrease in emissions could be attributed to certain policies; and any planned policies to reduce the road transport emissions caused by the increase in the number of vehicles.
9. In response, Belgium explained that the new Monitoring, Reporting and Verification Act only applies at the federal level and within federal bodies and ministries. The Act was

¹ <https://unfccc.int/MA/Belgium>.

² FCCC/TRR.3/BEL.

applied successfully during the preparation of the federal section of Belgium's National Energy and Climate Plan to provide the legal framework for establishing a task force of relevant federal departments for the purpose of reporting on federal PaMs. There are currently no plans to extend the scope of the Act to the private sector. Belgium stated that the main instrument being used to reduce F-gas emissions is the relevant EU regulation. It explained that the phase-out of fossil fuels was provided as an example and only applies to the Brussels-Capital Region, where transport is a high emitter, and that the role of biofuels is being considered in the National Climate and Energy Plan, which is under preparation. It also explained that there is an obligation among EU member States to ensure a 10 per cent share of biofuels in fuel used in the transport sector. Belgium noted that the current version of the National Energy and Climate Plan foresees a rise in the share of biofuels in fuel used in that sector to 12.2 per cent and the possibility, in cooperation with regional authorities, of increasing this further to 14 per cent.

10. Regarding the role of the National Climate Commission, Belgium explained that the Commission coordinates climate policy development among the federal and regional governments, but that the governments retain control over implementation rather than delegating it to the Commission. The Commission is also responsible for preparing national climate plans and monitoring the implementation of those plans. Regarding the effectiveness of its agricultural PaMs, Belgium responded that it gathers extensive data for monitoring emissions at the subsector level but does not have a method of attributing emission reductions to individual measures. The Party explained that its new National Energy and Climate Plan will call for increased collaboration between the federal and regional governments to develop a single holistic vision on tackling rising transport emissions, including elements such as optimizing rail transport and encouraging a shift to zero emission vehicles.

Summary report on the multilateral assessment of Bulgaria

1. The third MA of Bulgaria took place on 7 December 2019. Questions for Bulgaria had been submitted in writing two months before the working group session by the following delegations: Japan and New Zealand. A list of the questions received and the answers provided by Bulgaria, as well as the webcast of this session, can be found on the MA web page for Bulgaria.¹
2. Bulgaria was represented by Detelina Petrova from the Ministry of Environment and Water.
3. Ms. Petrova made an opening presentation summarizing Bulgaria's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. As an EU member State, Bulgaria is committed to contributing to the achievement of the joint EU quantified economy-wide emission reduction target of 20 per cent below the 1990 level by 2020. Bulgaria's emission reduction target for sectors covered by the ESD (i.e. non-ETS sectors) is to limit its emission growth to 20 per cent above the 2005 level by 2020.
4. Ms. Petrova presented the EU's NDC target under the Paris Agreement, which is to reduce GHG emissions by at least 40 per cent below the 1990 level by 2030. Bulgaria's target for non-ETS sectors within the EU target is to keep emissions at the 2005 level by 2030.
5. Total GHG emissions excluding emissions and removals from LULUCF decreased by 43.2 per cent between 1990 and 2016, according to the TRR on the Party's BR3,² owing mainly to factors such as the deep economic recession caused by the collapse of the centralized planned economy (1988–1991), economic crises (1998 and 2008) and the underlying continuous change in economic structure from a focus on heavy industry to the service sector.
6. Ms. Petrova presented key PaMs for achieving the Party's target, including the Third National Action Plan on Climate Change, for 2013–2020, which provides specific measures for various sectors. In the energy sector, measures include cleaner production of electricity from existing thermal power plants, transitioning to a low-carbon energy mix, decentralized energy production and developing low-carbon networks for the transmission and distribution of electricity and natural gas. In the waste sector, measures include capturing and using biogas in all new and existing regional landfills, and producing thermal energy and electricity from the biogas emitted during the stabilization of sludge in methane tanks of large wastewater treatment plants. In the transport sector, measures include repairing and modernizing the road infrastructure, introducing intelligent transport systems and increasing the share of biofuels in fuel use and electric public transport.
7. Given that emissions from the EU ETS sectors of Bulgaria are subject to an EU-wide cap, the Party presented the projected level of emissions in 2020 from non-ETS sectors under the WEM and WAM scenario, which, according to the TRR on the Party's BR3, is 18.1 and 25.7 per cent, respectively, below the AEA for 2020. This suggests that Bulgaria expects to meet its targets under the WEM and WAM scenario.
8. The opening presentation was followed by interventions and questions from the following delegations: India and United States of America. The questions related to measures to reduce F-gas emissions, the reasons for the decrease in LULUCF removals and whether the measures described in the Third National Action Plan are part of current national legislation.
9. In response, Bulgaria explained that it is implementing the EU regulation for reducing F-gas emissions. LULUCF removals decreased owing to an increase in the average age of forest, but Bulgaria is implementing measures for sustainable forest management that will help to increase removals by 2030. Bulgaria explained that the measures described in the Third National Action Plan are now part of national legislation.

¹ <https://unfccc.int/MA/Bulgaria>.

² FCCC/TRR.3/BGR.

Summary report on the multilateral assessment of Cyprus

1. The third MA of Cyprus took place on 7 December 2019. It was planned to take place during SBI 50 but, owing to national circumstances, Cyprus was not able to attend that session. Questions for Cyprus had been submitted in writing two months before the working group session at SBI 50 by China. A list of the questions received and the answers provided by Cyprus, as well as the webcast of this session, can be found on the MA web page for Cyprus.¹
2. Cyprus was represented by Theodoulos Mesimeris from the Ministry of Agriculture, Rural Development and Environment.
3. Mr. Mesimeris made an opening presentation summarizing Cyprus's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. As an EU member State, Cyprus is committed to contributing to the achievement of the joint EU quantified economy-wide emission reduction target of 20 per cent below the 1990 level by 2020. Cyprus's emission reduction target for sectors covered by the ESD (i.e. non-ETS sectors) is 5 per cent below the 2005 level by 2020.
4. Mr. Mesimeris presented the EU's NDC target under the Paris Agreement, which is to reduce GHG emissions by at least 40 per cent below the 1990 level by 2030. Cyprus's target for non-ETS sectors within the EU target is an emission reduction of 24 per cent below the 2005 level by 2030 and it has also set a long-term goal of achieving carbon neutrality by 2050.
5. Total GHG emissions excluding emissions and removals from LULUCF increased by 56.9 per cent between 1990 and 2016, according to the TRR on the Party's BR3,² owing mainly to factors such as the increase in the resident population and the booming tourist industry, which caused significant increases in energy consumption, especially for transport, in waste production and in the use of F-gases for air conditioning and refrigeration.
6. Mr. Mesimeris presented key PaMs for achieving the Party's target, such as increasing the use of renewable energy sources in electricity production and for heating and cooling and promoting energy efficiency in buildings. The latter is responsible for the largest reductions in emissions from non-ETS sectors. In the industry sector, Cyprus is planning to introduce an F-gas recovery incentive. The transport sector is responsible for almost half of the country's non-ETS emissions and Cyprus is in the process of implementing sustainable urban mobility plans and promoting low-emission vehicles, for example through road taxation, and alternative means of transport. The Party has initiated the Cyprus Climate Change Initiative, the aim of which is to develop an action plan for addressing the impacts of climate change and advancing mitigation in the Eastern Mediterranean region.
7. Given that emissions from the EU ETS sectors of Cyprus are subject to an EU-wide cap, the Party presented the projected level of emissions in 2020 from non-ETS sectors under the WEM and WAM scenario, which, according to the TRR on its BR3, is 13.2 and 11.4 per cent, respectively, above the AEA for 2020. However, Mr. Mesimeris presented updated projections indicating that Cyprus is on track to meeting its ESD target for 2020.
8. The opening presentation was followed by interventions and questions from India and Turkey. The questions related to the stagnation of the share of renewable energy in primary energy consumption since 2013 and the possible reason for this. Turkey said that a statement regarding Cyprus's BR3 and seventh national communication will be submitted to the secretariat.³
9. In response to the questions, Cyprus explained that it is making progress towards the 2020 target of a 13 per cent share of renewable energy in primary energy consumption. For 2030, this target will increase to 23 per cent. Cyprus stated that this is a key area of action that offers substantial potential, and that there are plans to establish interconnectivity and to put technical systems in place to increase the use of renewable energy sources in the future.

¹ <https://unfccc.int/MA/Cyprus>.

² FCCC/TRR.3/CYP.

³ Available at <https://unfccc.int/documents/203654>.

Summary report on the multilateral assessment of Greece

1. The third MA of Greece took place on 7 December 2019. Questions for Greece had been submitted in writing two months before the working group session by the following delegations: Canada, New Zealand and Thailand. A list of the questions received and the answers provided by Greece, as well as the webcast of this session, can be found on the MA web page for Greece.¹
2. Greece was represented by Kyriakos Psychas from the Ministry of Environment and Energy.
3. Mr. Psychas made an opening presentation summarizing Greece's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. As an EU member State, Greece is committed to contributing to the achievement of the joint EU quantified economy-wide emission reduction target of 20 per cent below the 1990 level by 2020. Greece's emission reduction target for sectors covered by the ESD (i.e. non-ETS sectors) is 4 per cent below the 2005 level by 2020.
4. Mr. Psychas presented the EU's NDC target under the Paris Agreement, which is to reduce GHG emissions by at least 40 per cent below the 1990 level by 2030. Greece's target for non-ETS sectors within the EU target is an emission reduction of 16 per cent below the 2005 level by 2030. Greece has updated its national 2030 targets, which include a 35 per cent share of renewable energy in final energy consumption, increased energy efficiency, phasing out the use of coal (lignite) in electricity production by 2028 and an installed capacity of wind and solar generation of at least 14 GW.
5. Total GHG emissions excluding emissions and removals from LULUCF decreased by 11.1 per cent between 1990 and 2016, according to the TRR on the Party's BR3,² owing mainly to GHG emissions from the energy sector decreasing by 13.1 per cent, reflecting the impacts of the economic crisis that began in 2009 and of PaMs in the energy sector, such as decommissioning or refurbishing coal-fired power plants and increasing electricity generation from natural gas and renewables.
6. According to the TRR on Greece's BR3, the key PaMs for achieving its target are in the energy sector and have had the most significant impact on GHG emission reduction, accounting for about 90 per cent of the total estimated impact of implemented and adopted PaMs, with the improvement of the conventional power generation system and the promotion of renewable energy for electricity generation accounting for about 75 per cent of that amount.
7. Given that emissions from the EU ETS sectors of Greece are subject to an EU-wide cap, Greece presented the projected level of emissions in 2020 from non-ETS sectors under the WEM scenario, which is 22.8 per cent below the AEA for 2020. Greece expects to meet its target under the WEM scenario.
8. The opening presentation was followed by interventions and questions from India and New Zealand. The questions related to any efforts to reduce the consumption of natural gas after a period of continuous increase and whether there is any plan to use an alternative carbon-neutral resource, actions to reduce F-gas emissions after their steady increase, and potential steps for continuing to increase the share of renewable energy in the Party's energy mix.
9. In response, Greece explained that it considers natural gas to be a low-carbon fuel that is helping to reduce emissions by replacing dirtier fuels such as coal (lignite). The Party stated that it applies the EU regulations that relate to F-gases and their emissions, which it estimates will reduce emissions by 460 kt CO₂ eq in 2020. Greece is planning to increase the share of energy from renewable sources from the current 30 per cent and is experiencing a boom in the construction of new solar and wind facilities owing to lower costs, simplified permitting processes and more market-oriented procurement approaches such as auctions. The Party

¹ <https://unfccc.int/MA/Greece>.

² FCCC/TRR.3/GRC.

expects the completion of new electrical connections between several Greek islands by 2029 to enable further increases in the use of renewable sources.

Summary report on the multilateral assessment of Kazakhstan

1. The third MA of Kazakhstan took place on 7 December 2019. Questions for Kazakhstan had been submitted in writing two months before the working group session by the following delegations: Australia, Canada, EU, New Zealand, Republic of Korea and Turkey. A list of the questions received and the answers provided by Kazakhstan, as well as the webcast of this session, can be found on the MA web page for Kazakhstan.¹
2. Kazakhstan was represented by Gulmira Sergazina from the Ministry of Ecology, Geology and Natural Resources.
3. Ms. Sergazina made an opening presentation summarizing Kazakhstan's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. Under the Convention, Kazakhstan made a commitment to reduce its GHG emissions by 15 per cent below the 1990 level by 2020.
4. Ms. Sergazina presented Kazakhstan's targets for 2030, which include renewable energy sources accounting for 10 per cent of total electricity production, gas power plants accounting for 25 per cent of electricity and heat production, and a 15 per cent reduction of CO₂ emissions in the energy sector compared with the 2012 level. She also presented Kazakhstan's long-term emission reduction target for the energy sector, which forms part of the Kazakhstan Strategy for 2050 and envisages alternative and renewable energy sources having a 50 per cent share in the energy supply mix by 2050.
5. Total GHG emissions excluding emissions and removals from LULUCF decreased by 12.8 per cent between 1990 and 2016. According to the TRR on its BR3,² this is due mainly to the restructuring of Kazakhstan's economy in the 1990s, the fluctuations in the world oil price and in particular its collapse in 2014, and the Party's transition to using more energy-efficient and less GHG-intensive technologies in recent years.
6. Ms. Sergazina outlined successes in planning and implementing climate change policies in Kazakhstan, including building natural gas networks in urban and rural areas, implementing an emissions trading system, improving energy efficiency and holding auctions for new renewable energy capacity. Key challenges facing Kazakhstan are reducing its dependence on coal while avoiding negative effects on economic growth and the job market, and its lack of experience in planning for NDC implementation and using international market-based mechanisms. Ms. Sergazina highlighted that the IAR process is well understood and transparent but there is a need to further develop relevant national capacity and raise awareness of the importance of the IAR process.
7. According to the TRR on its BR3, Kazakhstan's main policy framework for energy and climate change, the Kazakhstan Strategy for 2050, provides the development framework for the country's transition to a low-carbon green economy. The Environmental Code, adopted in 2007, is the key legislation supporting Kazakhstan's climate change goals. The Code includes regulations for GHG emissions and removals, a list of GHGs subject to those regulations, the regulatory principles and legislative framework for implementing various measures, and the emissions trading system.
8. According to the TRR on its BR3, Kazakhstan's total GHG emissions excluding LULUCF in 2020 and 2030 are projected to have decreased by 14.1 and 4.2 per cent, respectively, below the 1990 level under the WEM scenario. Under the WAM scenario, emissions in 2020 and 2030 are projected to be lower than those in 1990 by 16.9 and 14.3 per cent, respectively. The 2020 projections suggest that Kazakhstan may face challenges in achieving its 2020 emission reduction target of 15 per cent below the 1990 level under the WEM scenario. Kazakhstan may, however, achieve its target under the WAM scenario.
9. The opening presentation was followed by interventions and questions from the following delegations: Australia, EU, Germany and India. The questions were related to the

¹ <https://unfccc.int/MA/Kazakhstan>.

² FCCC/TRR.3/KAZ.

difficulty of separating statistics on energy consumption between international and domestic transport when preparing GHG projections; progress in implementing PaMs for reducing fugitive emissions, specifically the ban on gas flaring and selecting options for gas utilization; and the possible commissioning of a new nuclear power plant to ensure that the demand for energy can be met without using fossil fuels, the feasibility of that project and its potential impact on GHG emission reduction.

10. In response, Kazakhstan explained that it will aim, as a first step, to provide separate information on GHG emissions from international and domestic transport in its next GHG inventory submission. On PaMs targeting fugitive emissions, the Party is continuing its efforts, in cooperation with the National Statistics Committee, to obtain additional data to improve its assessment of fugitive emissions. No feasibility study has yet been conducted on the construction of a new nuclear power plant and the final decision on commissioning has been postponed. These developments will be reflected in Kazakhstan's next BR.

Summary report on the multilateral assessment of Luxembourg

1. The third MA of Luxembourg took place on 9 December 2019. Questions for Luxembourg had been submitted in writing two months before the working group session by the following delegations: New Zealand and Turkey. A list of the questions received and the answers provided by Luxembourg, as well as the webcast of this session, can be found on the MA web page for Luxembourg.¹
2. Luxembourg was represented by André Weidenhaupt from the Ministry of Environment, Climate and Sustainable Development.
3. Mr. Weidenhaupt made an opening presentation summarizing Luxembourg's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. As an EU member State, Luxembourg is committed to contributing to the achievement of the joint EU quantified economy-wide emission reduction target of 20 per cent below the 1990 level by 2020. Luxembourg's emission reduction target for sectors covered by the ESD (i.e. non-ETS sectors) is 20 per cent below the 2005 level by 2020.
4. Mr. Weidenhaupt presented the EU's NDC target under the Paris Agreement, which is to reduce GHG emissions by at least 40 per cent below the 1990 level by 2030. Luxembourg's target for non-ETS sectors within the EU target is an emission reduction of 40 per cent below the 2005 level by 2030. Luxembourg also set a domestic target of 55 per cent below the 2005 level by 2030 for emissions from non-ETS sectors as well as a long-term goal of carbon neutrality by 2050.
5. According to the TRR on the Party's BR3,² total GHG emissions excluding emissions and removals from LULUCF decreased by 21.6 per cent between 1990 and 2016, owing mainly to technological changes in iron and steel industry between 1994 and 1998, which resulted in a decrease in GHG emissions from fuel combustion in that sector and a decrease in related industrial process emissions from the metal industry. However, significant growth in fuel consumption by residents and cross-border commuters resulted in an increase in emissions.
6. Mr. Weidenhaupt presented key PaMs for achieving the Party's target, including net zero energy standards for all new residential buildings; financial incentives and awareness programmes for improving energy efficiency in existing buildings; promoting renewable energy; community-based climate programmes; a voluntary industrial efficiency programme with financial incentives; a carbon tax on transport fuels; and increasing alternative mobility options, including a new tram system, incentives for low-emission vehicles and free public transport for all users starting in 2020.
7. Given that emissions from the EU ETS sectors of Luxembourg are subject to an EU-wide cap, the Party presented historical emissions from non-ETS sectors. According to the TRR on its BR3, the projected level of emissions in 2020 from non-ETS sectors under the WEM scenario is 3.3 per cent above the AEA for 2020. However, allowance surpluses were generated at the beginning of the 2013–2020 period when Luxembourg's non-ETS emissions were below the AEAs. Luxembourg's projected cumulative emissions for the whole 2013–2020 period are lower than the cumulative AEAs and thus within the ESD commitment.
8. The opening presentation was followed by interventions and questions from the following delegations: China, India, Liechtenstein and Switzerland. The questions related to reasons for the increase in F-gas emissions and the measures planned to reduce them, measures taken to reduce transport sector emissions and the use of revenue from road fuels, the new national 2030 targets and the use of market-based mechanisms, and the mechanisms used for accounting for emissions from international aviation and navigation.
9. In response, Luxembourg explained that F-gases increased owing in part to economic development and the corresponding increase in vehicle traffic, and it is addressing the issue

¹ <https://unfccc.int/MA/Luxembourg>.

² FCCC/TRR.3/LUX.

by implementing the EU F-gas regulation. Regarding the transport sector, the fuel taxes were developed by an inter-ministerial committee, with half of the revenue allocated to the national budget and the other half to the Climate and Energy Fund, which is used for mitigation measures in the transport sector. Luxembourg also explained that it would only use EU-based market-based mechanisms if needed to reach its national 2030 target. Regarding emissions from international aviation Luxembourg, explained that, as an EU member State, it participates in the EU ETS, which covers aviation fuel used for flights within the EU. To address emissions from other international aviation, the Party is planning to join the Carbon Offsetting and Reduction Scheme for International Aviation when it becomes operational. Regarding emissions from international navigation, the Party is planning to participate in an International Maritime Organization system, when established.

Summary report on the multilateral assessment of New Zealand

1. The third MA of New Zealand took place on 9 December 2019. Questions for New Zealand had been submitted in writing two months before the working group session by the following delegations: Australia, Canada, EU, Japan, Republic of Korea, Singapore, Thailand and United States. A list of the questions received and the answers provided by New Zealand, as well as the webcast of this session, can be found on the MA web page for New Zealand.¹
2. New Zealand was represented by Cheryl Barnes from the Ministry of the Environment and Kay Harrison from the Ministry of Foreign Affairs and Trade.
3. Ms. Harrison made an opening presentation summarizing New Zealand's progress in implementation towards achieving emission reductions and removals related to its 2020 quantified economy-wide emission reduction targets and emphasizing the trend in decoupling GHG emissions from economic growth in 1990–2016. Under the Convention, New Zealand made a commitment to reduce its GHG emissions by 5 per cent below the 1990 level by 2020.
4. Ms. Harrison presented New Zealand's NDC target under the Paris Agreement, which is to reduce GHG emissions by 30 per cent below the 2005 level by 2030, set as a carbon budget for 2021–2030. New Zealand has also set a long-term goal to reduce biogenic methane emissions to between 24 and 47 per cent below the 2017 level and net emissions of all other GHGs to zero by 2050.
5. Total GHG emissions excluding emissions and removals from LULUCF increased by 19.6 per cent between 1990 and 2016, according to the TRR on the Party's BR3,² owing mainly to factors such as the growth in methane emissions resulting from the increase in the national dairy cattle population; the growth in CO₂ emissions resulting from increased road transport activities and the increase in energy consumption in manufacturing industries and construction as a result of economic growth and population increase; the growth in N₂O emissions from fertilizer application and dairy cattle excreta; and the increased use of HFCs as substitutes for ozone-depleting substances.
6. Ms. Barnes presented the latest implemented and planned PaMs for achieving the Party's targets in 2030 and 2050 that had not been included in its BR3 or had been updated since its publication, including the Zero Carbon Act, reviewing and improving New Zealand's emissions trading scheme, introducing a pricing mechanism for agricultural emissions from 2025, the Clean Car Discount and Clean Car Standard, planting one billion trees by 2028, and a number of PaMs in the areas of adaptation, just transition, and investment and finance.
7. According to the TRR on its BR3, New Zealand's total GHG emissions excluding LULUCF in 2020 and 2030 are projected to have increased by 23.8 and 19.6 per cent, respectively, above the 1990 level under the WEM scenario. The 2020 projections suggest that New Zealand may face challenges in achieving its 2020 target under the Convention without using Kyoto Protocol units. According to New Zealand's 2020 net position report, the Party will use around 26 million units from the first commitment period of the Kyoto Protocol to meet its 2020 target.
8. The opening presentation was followed by interventions and questions from the following delegations: Australia, China, EU, Germany, India, Switzerland and United States. The questions related to the mandate, tasks, composition and first expected outcomes of the newly established Climate Change Commission under the Zero Carbon Act; underlying drivers of and possible additional PaMs for mitigating the observed GHG emission increases, both with and without LULUCF, in 1990–2015 and more recently in 2016–2017; sharing experience of reducing emissions from the agriculture sector, which is the largest contributor to the Party's total emissions; expected emission reductions in the transport sector due to

¹ https://unfccc.int/MA/New_Zealand.

² FCCC/TRR.3/NZL.

investments in cycling infrastructure in main urban centres; how the Zero Carbon Act will specifically help meet future GHG reduction targets and clarification of the separate target for biogenic methane emissions; and how it is aiming to reduce emissions from the waste sector through the Waste Minimisation Act.

9. In response, New Zealand explained that the Zero Carbon Act provides a framework for developing clear and stable domestic climate change policies, contributing to global efforts under the Paris Agreement and enabling the country to adapt to the effects of climate change. Its key elements are an independent Climate Change Commission, a 2050 target, multi-year emission reduction budgets and a set of adaptation measures to address risk resulting from the adverse effects of climate change. The role of the Climate Change Commission is to provide independent expert advice to the Government in relation to emission reduction budgets and to monitor and report on progress towards meeting targets and implementing national adaptation plans. The separate target for biogenic methane stipulated under the Zero Carbon Act reflects its short-lived nature, which means that there is no need for it to be completely reduced by 2050, unlike all other GHGs.

10. New Zealand also explained that the emission increase in 1990–2016 was due mainly to strong economic and rapid population growth and the cyclical nature of planting and harvesting activities in the LULUCF sector, with high levels of harvesting in recent years. With regard to additional PaMs, New Zealand emphasized that emissions are expected to decrease according to updated WEM scenario projections that take into account the effects of all implemented and planned PaMs, and the Zero Carbon Act in particular. Specifically, in agriculture, which is a highly export-oriented sector of the economy and not currently included in the emissions trading scheme, an emissions pricing mechanism will be introduced from 2025. In terms of measures in the transport sector, the key reason for the investment in cycle pathways in urban areas is to reduce the dependence on fossil fuel use for passenger vehicles. In the LULUCF sector, New Zealand is encouraging further afforestation to increase removals, with a plan to plant one billion trees by 2028. The Waste Minimisation Act sets a levy on all waste streams and half of the amount collected through this levy is used for financing waste management activities to reduce the amount of landfilled waste.

Summary report on the multilateral assessment of Portugal

1. The third MA of Portugal took place on 9 December 2019. Questions for Portugal had been submitted in writing two months before the working group session by the following delegations: Australia, Canada, New Zealand, Republic of Korea, Turkey and United States. A list of the questions received and the answers provided by Portugal, as well as the webcast of this session, can be found on the MA web page for Portugal.¹
2. Portugal was represented by Eduardo Santos from the Portuguese Environment Agency.
3. Mr. Santos made an opening presentation summarizing Portugal's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. As an EU member State, Portugal is committed to contributing to the achievement of the joint EU quantified economy-wide emission reduction target of 20 per cent below the 1990 level by 2020. Portugal's emission reduction target for sectors covered by the ESD (i.e. non-ETS sectors) is 1 per cent above the 2005 level by 2020.
4. Mr. Santos presented the EU's NDC target under the Paris Agreement, which is to reduce GHG emissions by at least 40 per cent below the 1990 level by 2030. Portugal's target for non-ETS sectors within the EU target is an emission reduction of 17 per cent below the 2005 level by 2030 and it has also set a long-term goal of becoming carbon neutral by 2050.
5. According to the TRR on the Party's BR3,² total GHG emissions excluding emissions and removals from LULUCF increased by 13.0 per cent between 1990 and 2016, owing mainly to factors such as the increase in economic activity and GDP, and the reversal of the trend in transport emissions, which began to decline in 2005 but increased by 5.1 per cent between 2013 and 2016.
6. Mr. Santos presented key PaMs for achieving the target, including new policies under preparation following Portugal committing to the 2030 EU target and to becoming carbon neutral by 2050. The policies include phasing out coal-fired power generation by 2023 and totally decarbonizing electricity generation by 2050, increasing energy efficiency and electrification, incorporating low-carbon production processes and other innovative techniques in the industry sector, and increasing public transport and other alternative forms of mobility.
7. Given that emissions from the EU ETS sectors of Portugal are subject to an EU-wide cap, the Party presented historical emissions from non-ETS sectors. According to the Party's TRR/BR3, the projected level of emissions in 2020 from non-ETS sectors under the WEM scenario is 17.4 per cent below the AEA for 2020. This suggests that Portugal expects to meet its EU target for non-ETS sectors under the WEM scenario without using units from market-based mechanisms and will continue contributing to the achievement of the EU target under the Convention.
8. The opening presentation was followed by interventions and questions from Australia, China, India, New Zealand and United States. The questions related to the emission reduction measures that had proved most effective in the transport sector; the reasons for the increase in emissions from 1990 to 2015 and the implications of this for meeting the EU target for 2020 and beyond; the key vulnerabilities outlined on Portugal's climate change portal³ and the measures in place to address them; and causes of spikes in LULUCF emissions and consideration of measures that might address both carbon stocks and adaptation related to drought.
9. In response, Portugal explained that, in the transport sector, significant measures taken include developing an electric vehicle charging network, implementing vehicle performance standards, linking vehicle taxes and fees to carbon emissions and reducing the cost of public transport, which has led to a 35 per cent increase in ticket sales and a 12 per cent increase in

¹ <https://unfccc.int/MA/Portugal>.

² FCCC/TRR.3/PRT.

³ <http://portaldoclima.pt/en/>.

public transport passenger numbers in major cities. Regarding the growth in emissions since 1990, the main cause had been economic growth until the decoupling of GDP growth from emissions around 2005, when emissions began to decline. The Party's climate change portal provides information on the evolution of climate scenarios under the Intergovernmental Panel on Climate Change representative concentration pathway 4.5 and 8.5 scenarios. Risks include drought, flooding in major cities, heatwaves and forest fires, and Portugal is developing an adaptation road map for addressing these risks. Regarding LULUCF emission spikes, Portugal explained that they relate to drought and that, in response, it has created a programme on ecosystem services to assist rural communities and improve resilience.

Summary report on the multilateral assessment of Switzerland

1. The third MA of Switzerland took place on 9 December 2019. Questions for Switzerland had been submitted in writing two months before the working group session by the following delegations: Australia, EU, Japan, New Zealand, Republic of Korea, Singapore, Thailand, United Kingdom of Great Britain and Northern Ireland and United States. A list of the questions received and the answers provided by Switzerland, as well as the webcast of this session, can be found on the MA web page for Switzerland.¹
2. Switzerland was represented by Franz Perrez from the Federal Department of the Environment, Transport, Energy and Communications.
3. Mr. Perrez made an opening presentation summarizing Switzerland's progress in implementation towards achieving emission reductions and removals related to its quantified economy-wide emission reduction targets. Under the Convention, Switzerland made a commitment to reduce its GHG emissions by 20 per cent below the 1990 level by 2020.
4. Mr. Perrez presented Switzerland's NDC target under the Paris Agreement, which is to reduce GHG emissions by 50 per cent below the 1990 level by 2030. Switzerland has also set a long-term goal of net zero emissions by 2050.
5. Total GHG emissions excluding emissions and removals from LULUCF decreased by 9.4 per cent between 1990 and 2016, owing mainly to factors such as measures to reduce fuel use, changes in the fuel mix from coal to biomass and lower-emitting fuels, and reduction in the cattle population.
6. Mr. Perrez presented the third CO₂ Act, which is the key policy framework for achieving the Party's 2030 target and is expected to enter into force in the next few years. Specific PaMs proposed under the third CO₂ Act include increasing the CO₂ levy on heating and process fuels and allocating the revenue to refurbishing buildings and technological innovation aimed at reducing emissions and resource consumption, and an agreement with the Climate Cent Foundation to address emissions from motor fuel use.
7. According to the TRR on the Party's BR3,² its total GHG emissions excluding LULUCF in 2020 and 2030 are projected to have decreased by 14.4 and 22.3 per cent, respectively, below the 1990 level under the WEM scenario. Under the WAM scenario, emissions in 2020 and 2030 are projected to be lower than those in 1990 by 14.8 and 34.8 per cent, respectively.
8. The 2020 projections suggest that Switzerland is likely to use units from market-based mechanisms and other international mechanisms to achieve its 2020 target under the Convention. Mr. Perrez stressed that the Party has achieved a decoupling of GDP growth from emissions, indicating a decrease in CO₂ emissions per capita (5.6 t CO₂ eq/capita in 2017) by more than one third compared with the 1990 level (8.0 t CO₂ eq/capita). However, substantial structural changes to technologies and consumption patterns would be required to achieve net zero emissions, since all feasible measures to exploit emission reduction potential under the current structure would have been exhausted.
9. The opening presentation was followed by interventions and questions from the following delegations: Austria, Belgium, Brazil, China, EU, India, New Zealand and Republic of Korea. The questions related to the legislative process for the third CO₂ Act entering into force; institutional arrangements in Switzerland for involving various bodies at the federal, cantonal and local level in coordinating PaMs, including the preparation of the NDC and defining strategies at the local level; fossil fuel subsidy reform; the Government's plan to stimulate biofuel use in the medium term; the impact of measures taken for decoupling CO₂ emissions from economic growth; the additional measures required to meet the target in the light of revised projections since the last MA; a more detailed explanation of the agreement between the Climate Cent Foundation and the Government on purchasing

¹ <https://unfccc.int/MA/Switzerland>.

² FCCC/TRR.3/CHE.

international carbon credits and using them to achieve the 2020 target; and good practices in increasing public awareness of climate change.

10. In response, Switzerland explained that its legislative process requires consultations with both chambers of Parliament on the bills prepared by the Government with a reconciliation procedure, which is followed by a referendum process that may entail a public vote before the law can enter into force. The amended draft of the third CO₂ Act was passed by the Council of States in late 2019 and is due to be passed by Parliament in 2020. The complex process ensures that inputs from the public and stakeholders have been considered properly.

11. Regarding fossil fuel subsidy reform, Switzerland explained that only fossil fuel tax exemptions listed under the Mineral Oil Tax Act are granted, such as for licensed public transport, farm machinery and forestry companies, which are not major sources of emissions. The Party is addressing areas in which CO₂ taxation is not being fully applied. Regarding biofuels, Switzerland applies high standards, including in relation to the sustainability of biofuels and avoiding any impact on food production. The current tax exemption for biofuels is due to run until 2023, and tax exemption for biofuels used for cars is expected to be extended beyond that date.

12. Switzerland confirmed that, as the continuous growth of its economy indicates, no negative economic impact of its mitigation measures has been identified. Many of the policies that were perceived as a burden when launched because of the need for investment turned out to be beneficial to the economy in the long run. In relation to the impact of the revised projections on the measures adopted by the Party to reach its emission reduction target, Switzerland responded that using international units to meet its target would buy some time in the short term but the issue would still need to be addressed in the long term.

13. Switzerland explained that the Climate Cent Foundation is a private sector initiative that has an agreement with the Swiss Government to offset emissions from motor fuel use so that the targets under the second commitment period of the Kyoto Protocol will be met by purchasing Kyoto Protocol units that are to be provided to the Government. Switzerland identified the promotion of practical information on the need for abatement, and climate change related competitions in schools at the cantonal level as examples of raising public awareness. The Party highlighted that the realities of climate change and its impacts in the country, such as landslides, huge challenges for ski stations and diminishing permafrost, had ensured that the population was very much aware of the issue.
