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Report on the simplified review of the national inventory report of Iceland submitted in 2025

Summary

This report presents the results of the simplified review of the 2025 national inventory report of Iceland, conducted by the secretariat in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement.



Abbreviations and acronyms

C ₂ F ₆	hexafluoroethane
CF ₄	tetrafluoromethane
CH ₄	methane
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CRT	common reporting table
GHG	greenhouse gas
HFC	hydrofluorocarbon
IE	included elsewhere
IEF	implied emission factor
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N	nitrogen
N ₂ O	nitrous oxide
NA	not applicable
NE	not estimated
NF ₃	nitrogen trifluoride
NIR	national inventory report
NO	not occurring
PFC	perfluorocarbon

I. Introduction

1. This report covers the simplified review of the NIR of Iceland submitted in 2025. The review was conducted by the secretariat in accordance with the MPG^s,¹ particularly chapter VII thereof, and the simplified review procedures.²
2. On 22 May 2025 a draft version of this report was transmitted to the Government of Iceland,³ which did not provide any comments on individual findings. In addition, Iceland did not provide any general comments on the report.
3. The secretariat conducted the simplified review of Iceland's NIR, which involved an initial assessment of completeness and consistency with the MPG^s.⁴
4. The findings of the initial assessment, presented in the annex, are the result of automated checks and do not necessarily indicate issues of completeness or consistency of the Party's reporting with the MPG^s.
5. This report, including the findings listed in the annex and any comments provided by the Party (see para. 2 above), will be made available to and considered by the technical expert review team as part of the subsequent technical expert review of Iceland's NIR.⁵

II. Initial assessment of completeness and consistency with the modalities, procedures and guidelines

A. Summary of findings

6. The table below provides a summary of the findings of the initial assessment by the secretariat. Tables I.1–I.7 list the findings and include detailed information on each one.

Summary of the initial assessment

<i>Area of review</i>	<i>Description</i>	<i>Assessment</i>
Dates of submission	2025 submission: CRTs, 14 April 2025 2024 submission: CRTs, 20 December 2024	
Recalculations	Recalculations that have changed estimated total GHG emissions or removals (excluding LULUCF) by more than 2 per cent for categories or subcategories above the threshold of significance (2.32 kt CO₂ eq for 2023) ^a Recalculations for 1990 (the reference year for the Party's nationally determined contribution) and 2022 since the previous submission	See table I.1
Completeness	Detection of notation key “NE”, or of missing gases or sectors in CRT 10 emission trends summary	See table I.2
Notation keys	Changes in notation keys reported for 1990 and 2022 since the previous submission	See table I.3
Sectoral and reference approaches	Difference in estimated energy consumption or CO ₂ emissions, by fuel type, of more than 5 per cent between the reference and sectoral approaches for the latest reported year (2023)	See table I.4
Time-series consistency	The time series of emissions is assessed by calculating inter-annual changes for each category and gas and converting them to CO ₂ eq. Inter-annual changes exceeding the significance threshold are evaluated using the z-score method, ^b where outliers	See table I.5

¹ Decision 18/CMA.1, annex.

² Contained in paras. 15–19 of the conclusions and recommendations from the 2023 joint meeting of lead reviewers, available at <https://unfccc.int/documents/627213>.

³ As per para. 163 of the MPG^s.

⁴ As per para. 155 of the MPG^s.

⁵ As per para. 155 of the MPG^s.

<i>Area of review</i>	<i>Description</i>	<i>Assessment</i>
IEFs	are identified as values exceeding a z-score of 3, based on the statistical distribution of the full time series	
Key categories	Comparison of IEFs reported for any significant subcategories under key categories with the range of IEFs reported by developed country Parties for the latest inventory year (2023) in their 2025 submission ^c	See table I.6
Previous areas of improvement	New key categories identified since the previous submission for level (latest year) and trend	See table I.7
	Status of implementation of previous areas of improvement identified in the latest report on the technical expert review of the Party's biennial transparency report	NA ^d

^a Threshold calculated by the secretariat as 0.05 per cent of the national total GHG emissions for 2023, excluding LULUCF, or 500 kt CO₂ eq, whichever is lower (see para. 32 of the MPG_s).

^b Statistical measure that indicates how many standard deviations a data point is from the mean.

^c Range defined by the median plus or minus two times the standard deviation, calculated from all available data points per category.

^d As at the time of publication of this report, information on status of implementation of previous areas of improvement was not yet available.

B. Comments of the Party on the initial assessment

7. The Party did not provide any general comments.

Annex

Findings of the initial assessment of Iceland's 2025 national inventory report

Tables I.1–I.7 detail the findings of the initial assessment by the secretariat of the Party's NIR.

Table I.1
Findings on recalculations

ID#	Category	CRT	Gas	Inventory year	Estimate in	Estimate in	Difference Unit	Difference (%)	Difference (kt CO ₂ eq)
					latest submission	previous submission			
I.1.1.	1.B.2.d. Other	Table1	CO ₂	2022	173.92	186.03	-12.12 kt	-6.5	-12.12
I.1.2.	1.D.1.a. Aviation	Table1	CO ₂	2022	848.29	730.88	117.41 kt	16.1	117.41
I.1.3.	3.A.1.a. Other	Table3	CH ₄	1990	5.01	5.12	-0.11 kt	-2.1	-3.02
I.1.4.	3.A.4. Other livestock	Table3	CH ₄	1990	0.99	1.35	-0.36 kt	-26.7	-10.10
I.1.5.	3.B.4. Other livestock	Table3	CH ₄	1990	0.24	0.73	-0.49 kt	-67.0	-13.68
I.1.6.	3.D.1.f. Cultivation of organic soils (i.e. histosols)	Table3	N ₂ O	1990	0.51	0.17	0.33 kt	195.5	88.71
I.1.7.	3.A.1.a. Other	Table3	CH ₄	2022	5.01	5.14	-0.12 kt	-2.4	-3.48
I.1.8.	3.A.4. Other livestock	Table3	CH ₄	2022	0.96	1.29	-0.34 kt	-26.0	-9.42
I.1.9.	3.B.4. Other livestock	Table3	CH ₄	2022	0.09	0.19	-0.10 kt	-50.6	-2.72
I.1.10.	3.D.1.f. Cultivation of organic soils (i.e. histosols)	Table3	N ₂ O	2022	0.74	0.26	0.48 kt	187.7	128.40
I.1.11.	4.B.1. Cropland remaining cropland	Table4	Net CO ₂	1990	965.37	753.79	211.58 kt CO ₂ eq	28.1	211.58
			emissions/removals						
I.1.12.	4.B.1. Cropland remaining cropland	Table4	CH ₄	1990	1.94	1.54	0.40 kt	26.3	11.33
I.1.13.	4.B.2. Land converted to cropland	Table4	Net CO ₂	1990	483.54	368.88	114.66 kt CO ₂ eq	31.1	114.66
			emissions/removals						
I.1.14.	4.B.2. Land converted to cropland	Table4	CH ₄	1990	0.91	0.69	0.21 kt	31.0	5.99
I.1.15.	4.C.1. Grassland remaining grassland	Table4	Net CO ₂	1990	3 591.90	3 445.37	146.53 kt CO ₂ eq	4.3	146.53
			emissions/removals						
I.1.16.	4.C.1. Grassland remaining grassland	Table4	CH ₄	1990	10.03	9.62	0.41 kt	4.3	11.46
I.1.17.	4.C.2. Land converted to grassland	Table4	Net CO ₂	1990	1 768.72	1 821.40	-52.67 kt CO ₂ eq	-2.9	-52.67
			emissions/removals						
I.1.18.	4.C.2. Land converted to grassland	Table4	CH ₄	1990	5.97	6.12	-0.15 kt	-2.5	-4.22
I.1.19.	4.D.1. Wetlands remaining wetlands	Table4	Net CO ₂	1990	-408.75	-429.11	20.36 kt CO ₂ eq	4.7	20.36
			emissions/removals						
I.1.20.	4.D.1. Wetlands remaining wetlands	Table4	CH ₄	1990	43.38	45.54	-2.16 kt	-4.7	-60.43

ID#	Category	CRT	Gas	Inventory year	Estimate in latest submission	Estimate in previous submission	Difference Unit	Difference (%)	Difference (kt CO ₂ eq)
					(2025)	(2024)			
I.1.21.	4.E.2. Land converted to settlements	Table4	Net CO ₂ emissions/removals	1990	26.28	20.92	5.36 kt CO ₂ eq	25.6	5.36
I.1.22.	4.A.2. Land converted to forest land	Table4	Net CO ₂ emissions/removals	2022	-404.82	-376.18	-28.64 kt CO ₂ eq	-7.6	-28.64
I.1.23.	4.B.1. Cropland remaining cropland	Table4	Net CO ₂ emissions/removals	2022	1 395.15	1 073.05	322.10 kt CO ₂ eq	30.0	322.10
I.1.24.	4.B.1. Cropland remaining cropland	Table4	CH ₄	2022	2.81	2.19	0.62 kt	28.4	17.41
I.1.25.	4.B.2. Land converted to cropland	Table4	Net CO ₂ emissions/removals	2022	378.22	289.57	88.66 kt CO ₂ eq	30.6	88.66
I.1.26.	4.B.2. Land converted to cropland	Table4	CH ₄	2022	0.60	0.46	0.14 kt	30.7	3.97
I.1.27.	4.C.2. Land converted to grassland	Table4	Net CO ₂ emissions/removals	2022	-310.81	-266.63	-44.18 kt CO ₂ eq	-16.6	-44.18
I.1.28.	4.C.2. Land converted to grassland	Table4	CH ₄	2022	1.01	1.15	-0.14 kt	-11.8	-3.79
I.1.29.	4.D.1. Wetlands remaining wetlands	Table4	Net CO ₂ emissions/removals	2022	-350.14	-421.12	70.98 kt CO ₂ eq	16.9	70.98
I.1.30.	4.D.1. Wetlands remaining wetlands	Table4	CH ₄	2022	37.50	45.03	-7.52 kt	-16.7	-210.65
I.1.31.	4.E.2. Land converted to settlements	Table4	Net CO ₂ emissions/removals	2022	34.59	8.80	25.79 kt CO ₂ eq	293.3	25.79
I.1.32.	5.A.1. Managed waste disposal sites	Table5	CH ₄	2022	7.67	7.15	0.52 kt	7.2	14.51
I.1.33.	5.C.1. Waste incineration	Table5	CO ₂	2022	6.46	9.02	-2.56 kt	-28.4	-2.56
I.1.34.	5.D.2. Industrial wastewater	Table5	CH ₄	2022	0.36	0.27	0.09 kt	34.7	2.60

Table I.2
Findings on completeness

ID#	Sector, category or gas	CRT	Gas	Inventory year	Notation key		Finding type
I.2.1.	1.C.1. Transport of CO ₂	Table1	CO ₂	2023	NA, NE, NO	Reporting of “NE” detected	
I.2.2.	1.C.1. Transport of CO ₂	Table1	Total GHG emissions	2023	NA, NE, NO	Reporting of “NE” detected	
I.2.3.	1.C.2. Injection and storage	Table1	CO ₂	2023	NE	Reporting of “NE” detected	
I.2.4.	1.C.2. Injection and storage	Table1	Total GHG emissions	2023	NE	Reporting of “NE” detected	
I.2.5.	4.D.2. Land converted to wetlands	Table4	N ₂ O	1990	NA, NE, NO	Reporting of “NE” detected	
I.2.6.	4.E.2. Land converted to settlements	Table4	N ₂ O	1990	IE, NA, NE, NO	Reporting of “NE” detected	
I.2.7.	4.D.2. Land converted to wetlands	Table4	N ₂ O	2023	NA, NE, NO	Reporting of “NE” detected	
I.2.8.	Unspecified mix of HFCs and PFCs	Table10s6	–	1990	NO	Gas or sector not reported	

ID#	Sector, category or gas	CRT	Gas	Inventory		Notation key	Finding type
				year			
I.2.9.	Unspecified mix of HFCs and PFCs	Table10s6	–	2023		NO	Gas or sector not reported
I.2.10.	NF ₃	Table10s6	–	1990		NO	Gas or sector not reported
I.2.11.	NF ₃	Table10s6	–	2023		NO	Gas or sector not reported
I.2.12.	6. Other	Table10s6	–	1990		NO	Gas or sector not reported
I.2.13.	6. Other	Table10s6	–	2023		NO	Gas or sector not reported

Table I.3

Changes in notation keys reported since the previous submission

ID#	Category	CRT	Gas	Inventory year	Notation key	Notation key
					reported in latest submission (2025)	reported in previous submission (2024)
I.3.1.	1.C.1. Transport of CO ₂	Table1	CO ₂	2022	NA, NE, NO	NA, NO
I.3.2.	1.C.1. Transport of CO ₂	Table1	Total GHG emissions	2022	NA, NE, NO	NA, NO
I.3.3.	1.C.2. Injection and storage	Table1	CO ₂	2022	NE	IE
I.3.4.	1.C.2. Injection and storage	Table1	Total GHG emissions	2022	NE	IE
I.3.5.	4.E.1. Settlements remaining settlements	Table4	N ₂ O	1990	IE, NA, NO	IE, NA, NE, NO
I.3.6.	4.E.1. Settlements remaining settlements	Table4	Total GHG emissions/removals	1990	IE, NA, NO	IE, NA, NE, NO
I.3.7.	4.H. Other (please specify)	Table4	Net CO ₂ emissions/removals	1990	NA	IE
I.3.8.	4.H. Other (please specify)	Table4	CH ₄	1990	NA	IE
I.3.9.	4.H. Other (please specify)	Table4	N ₂ O	1990	NA	IE
I.3.10.	4.H. Other (please specify)	Table4	Total GHG emissions/removals	1990	NA	IE
I.3.11.	4.E.1. Settlements remaining settlements	Table4	N ₂ O	2022	IE, NA, NO	IE, NA, NE, NO
I.3.12.	4.E.1. Settlements remaining settlements	Table4	Total GHG emissions/removals	2022	IE, NA, NO	IE, NA, NE, NO
I.3.13.	4.H. Other (please specify)	Table4	Net CO ₂ emissions/removals	2022	NA	IE
I.3.14.	4.H. Other (please specify)	Table4	CH ₄	2022	NA	IE
I.3.15.	4.H. Other (please specify)	Table4	N ₂ O	2022	NA	IE
I.3.16.	4.H. Other (please specify)	Table4	Total GHG emissions/removals	2022	NA	IE

Table I.4

Differences between the sectoral and reference approaches for the latest reported year

ID#	CRT table	Fuel type	Description	Difference between reference and sectoral approaches (%)	
I.4.1.	Table1.A(c)	Liquid fuels (excluding international bunkers)	Energy consumption	5.89	
I.4.2.	Table1.A(c)	Liquid fuels (excluding international bunkers)	CO ₂ emissions	5.00	

ID#	CRT table	Fuel type	Description	Difference between reference and sectoral approaches (%)					
				Year 1	Year 2	Value 1	Value 2	Difference	Unit
I.4.3.	Table1.A(c)	Other fossil fuels	Energy consumption			-100.00			
I.4.4.	Table1.A(c)	Other fossil fuels	CO ₂ emissions			-100.00			

Table I.5
Findings on time-series consistency

ID#	Category	CRT	Gas	Year 1				Difference		Difference	
				Year 1	Year 2	Value 1	Value 2	Unit	(CO ₂ eq)	(%)	Z-score
I.5.1.	1.A.1.a. Public electricity and heat production	Table1	CO ₂	2006	2007	9.03	24.94	15.91 kt	15.91	176.2	3.5
I.5.2.	1.A.1.a. Public electricity and heat production	Table1	CO ₂	2007	2008	24.94	10.16	-14.78 kt	-14.78	-59.3	-3.3
I.5.3.	1.A.3.a. Domestic aviation	Table1	CO ₂	2019	2020	27.76	13.15	-14.61 kt	-14.61	-52.6	-3.6
I.5.4.	1.A.3.b. Road transportation	Table1	CO ₂	2019	2020	948.49	823.29	-125.20 kt	-125.20	-13.2	-3.3
I.5.5.	1.A.3.b. Road transportation	Table1	N ₂ O	2005	2006	0.04	0.03	-0.01 kt	-3.97	-36.3	-4.9
I.5.6.	1.B.2.d. Other	Table1	CH ₄	2009	2010	0.09	0.18	0.09 kt	2.55	98.9	3.7
I.5.7.	1.D.1.a. Aviation	Table1	CO ₂	2019	2020	956.38	261.36	-695.02 kt	-695.02	-72.7	-4.1
I.5.8.	1.D.1.a. Aviation	Table1	N ₂ O	2019	2020	0.03	0.01	-0.02 kt	-5.15	-72.7	-4.1
I.5.9.	1.D.1.b. Navigation	Table1	CO ₂	2021	2022	127.25	284.45	157.20 kt	157.20	123.5	3.2
I.5.10.	1.D.3. CO ₂ emissions from biomass	Table1	CO ₂	2021	2022	89.30	58.51	-30.80 kt	-30.80	-34.5	-3.8
I.5.11.	2.C.3. Aluminium production	Table2(I)	CO ₂	2007	2008	692.98	1 186.82	493.84 kt	493.84	71.3	5.0
I.5.12.	2.C.3. Aluminium production	Table2(I)	PFCs	2005	2006	27.66	353.22	325.56 kt CO ₂ eq	325.56	1 177.0	3.9
I.5.13.	2.C.3. Aluminium production	Table2(II)	CF ₄	2005	2006	3.47	44.30	40.83 t	270.72	1 177.0	3.9
I.5.14.	2.C.3. Aluminium production	Table2(II)	C ₂ F ₆	2005	2006	0.42	5.36	4.94 t	54.84	1 177.0	3.9
I.5.15.	2.F.1. Refrigeration and air conditioning	Table2(II)	HFC-134a	2021	2022	20.16	15.13	-5.04 t	-6.55	-25.0	-3.1
I.5.16.	2.F.1. Refrigeration and air conditioning	Table2(II)	HFC-134a	2022	2023	15.13	10.22	-4.91 t	-6.38	-32.4	-3.0
I.5.17.	2.F.1. Refrigeration and air conditioning	Table2(II)	HFC-143a	2020	2021	21.73	17.05	-4.68 t	-22.48	-21.5	-3.0
I.5.18.	3.A.4. Other livestock	Table3	CH ₄	2017	2018	1.05	0.95	-0.10 kt	-2.77	-9.4	-3.4
I.5.19.	3.D.1.f. Cultivation of organic soils (i.e. histosols)	Table3	N ₂ O	1990	1991	0.51	0.54	0.03 kt	8.06	6.0	3.1
I.5.20.	3.G. Liming	Table3	CO ₂	2007	2008	1.04	3.67	2.64 kt	2.64	254.3	3.0
I.5.21.	4.A.1. Forest land remaining forest land	Table4	Net CO ₂ emissions/removals	2006	2007	-10.37	-119.96	-109.59 kt CO ₂ eq	-109.59	1 056.8	-5.5
I.5.22.	4.C.2. Land converted to grassland	Table4	CH ₄	1990	1991	5.97	5.05	-0.92 kt	-25.66	-15.4	-3.0
I.5.23.	4.D.2. Land converted to wetlands	Table4	Net CO ₂ emissions/removals	1990	1991	0.51	4.63	4.12 kt CO ₂ eq	4.12	806.8	3.7
I.5.24.	4.D.2. Land converted to wetlands	Table4	Net CO ₂ emissions/removals	2010	2011	5.77	1.60	-4.17 kt CO ₂ eq	-4.17	-72.3	-3.7
I.5.25.	4.D.2. Land converted to wetlands	Table4	CH ₄	1990	1991	0.02	0.19	0.17 kt	4.68	813.4	3.5

ID#	Category	CRT	Gas			Value 1	Value 2	Difference	Unit	Difference	Difference	
				Year 1	Year 2					(CO ₂ eq)	(%)	Z-score
I.5.26.	4.D.2. Land converted to wetlands	Table4	CH ₄	2010	2011	0.36	0.20	-0.16	kt	-4.45	-44.0	-3.6
I.5.27.	4.E.2. Land converted to settlements	Table4	Net CO ₂ emissions/removals	2009	2010	58.96	42.50	-16.46	kt CO ₂ eq	-16.46	-27.9	-4.3
I.5.28.	5.A.1. Managed waste disposal sites	Table5	CH ₄	2003	2004	8.06	10.33	2.27	kt	63.64	28.2	3.2

Table I.6

Comparison between implied emission factors reported for key categories and the range of implied emission factors from the 2025 national inventory reports of developed country Parties

ID#	Category	CRT	Gas	Unit	IEF reported	Comparison
I.6.1.	3.A.4. Other livestock	Table3.A	CH ₄	kg CH ₄ /head/year	1.017	Above range
I.6.2.	3.A.4.e. Horses	Table3.A	CH ₄	kg CH ₄ /head/year	13.099	Below range
I.6.3.	3.B.4.h. Other	Table3.B(a)	CH ₄	kg CH ₄ /head/year	0.673	Above range
I.6.4.	3.D.1.f. Cultivation of organic soils (i.e. histosols)	Table3.D	N ₂ O	kg N ₂ O-N/kg N	1.435	Below range
I.6.5.	4(II).D.1. Wetlands remaining wetlands – total organic soils	Table4(II)	CH ₄ per area	kg CH ₄ /ha	182.334	Above range
I.6.6.	4(II).D.1.c. Other wetlands remaining other wetlands – total organic soils	Table4(II)	CH ₄ per area	kg CH ₄ /ha	182.667	Above range

Table I.7

Identification of new key categories

ID#	New key category	Gas	Inventory	
			Criteria	year
I.7.1.	1.A.3.d. Domestic navigation – liquid fuels	CO ₂	Trend	2023