United Nations FCCC/ETF/TERR.1/2024/NLD/Add.1

Framework Convention on Climate Change

Distr.: General
12 November 2025

English only

Report on the technical expert review of the first biennial transparency report of the Kingdom of the Netherlands*, **

Addendum

Summary

This addendum to the report on the technical expert review of the first biennial transparency report of the Netherlands, conducted by a technical expert review team 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, contains the results of the review of the consistency of the information submitted by the Party with those modalities, procedures and guidelines, and presents capacity-building needs identified by the Party and by the technical expert review team in consultation with the Party during the review. The review took place from 31 March to 4 April 2025 in Utrecht, Netherlands.

* As reporting under the UNFCCC is only required for the European part of the Kingdom of the Netherlands, the scope of the biennial transparency report submitted by the Party is limited to the European part of the Kingdom (referred to as "the Netherlands").

** In the symbol for this document, 2024 refers to the year in which the original biennial transparency report was submitted, not to the year of publication.

Abbreviations and acronyms

2006 IPCC Guidelines	*2006 IPCC Guidelines for National Greenhouse Gas Inventories*
AD	activity data
BTR	biennial transparency report
C	carbon
CH_4	methane
CO_2	carbon dioxide
CO_2 eq	carbon dioxide equivalent
CRF	common reporting format
CRT	common reporting table
CTF	common tabular format
DOM	dead organic matter
EF	emission factor
ESR	European Union effort-sharing regulation
ETF	enhanced transparency framework under the Paris Agreement
EU	European Union
GHG	greenhouse gas
IE	included elsewhere
IEF	implied emission factor
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
LNG	liquefied natural gas
LULUCF	land use, land-use change and forestry
MCF	methane conversion factor (agriculture)
MMS	manure management system(s)
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_2O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NF_3	nitrogen trifluoride
NID	national inventory document
NIR	national inventory report
NL*	Netherlands
NO	not occurring
PaMs	policies and measures
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
SF_6	sulfur hexafluoride
TERT	technical expert review team
WAM	‘with additional measures’
WM	‘with measures’

* Used exclusively in references to indicators.

I. Areas of improvement[1] identified during the technical expert review of the Party's first biennial transparency report

Tables 1–20 present the results of the review of the consistency with the MPGs[2] of the information submitted by the Netherlands in its BTR1. All recommendations and encouragements contained in the tables are for the next BTR or NIR, unless otherwise specified.

A. General reporting provisions

Table 1
Areas of improvement relating to general reporting provisions

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

B. Greenhouse gas emissions and removals

Table 2
Areas of improvement relating to general findings on greenhouse gas emissions and removals

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
2.G.1	Specified in paragraph 31 of the MPGs Notation keys	The TERT noted instances where incorrect notation keys were used in the submission (e.g. in the CRTs or the methodology report *Methodology for the calculation of emissions to air from the sectors Energy, Industry and Waste* (Honig et al., 2024), which is listed in annex 7 to the NID). For example, in CRT 2(I).A-H, CH_4 and N_2O emissions for subcategory 2.A.4.d other (other limestone use) were reported as "IE" for 2022, but there was no explanation as to where these emissions were allocated. Similarly, in CRT 2(II).B-Hs1, for category 2.E.2, the Party reported NF_3 emissions as "IE" and AD as "NA". However, NID section 4.6.1 (p.157) states that PFC and SF_6 emissions from thin-film transistor flat panel displays (category 2.E.2), photovoltaics (category 2.E.3), heat transfer fluid (category 2.E.4) and manufacturing and other sources (category 2.E.5) do not occur in the Netherlands and are therefore not reported in the inventory. In CRT 1.B.2, the Party reported the unit of AD for subcategory 1.B.2.a.5 (distribution of oil products) as "NA" and the value of the AD as "NE". Table 1 of the above-mentioned methodology report mentions that emissions for subcategories 1.B.2.a.5 and 1.B.2.a.6 (oil – other) were not estimated. During the review, the Party confirmed that the notation key "IE" was used in error in CRT 2(I).A-H to report CH_4 and N_2O emissions for subcategory 2.A.4.d other (other limestone use) for 2022. The Party also indicated that category 2.E.2 should have been reported as "NO", as such emissions do not occur in the Netherlands. The Party indicated that these errors will be corrected in its next submission. Further, the Party confirmed that the notation keys used to report emissions in CRT 1.B.2 are correct. The Party also informed the TERT that further updates to table 1 of the methodology report are planned and that the correct notation keys (e.g. "NA" for subcategory 1.B.2.a.5 and "NO" for subcategory 1.B.2.a.6) will be applied for the next submission. However, the TERT noted that it is still unclear whether emissions for these categories do not occur or were not estimated. The TERT recommends that the Party ensure the use of the correct notation keys in its next submission and enhance its QC procedures or the application of its existing QC procedures.

[1] As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs, contained in the annex to decision 18/CMA.1.

[2] Decision 18/CMA.1, annex.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
2.G.2	Specified in paragraph 35 of the MPGs QA/QC procedures	The TERT noted several inconsistencies between the NID, the CRTs and the methodology report mentioned in ID# 2.G.1 above. For example, the methodology report (p.42) states that "the CO_2 emissions resulting from the use of fossil fuels as feedstocks for the production of silicon carbide, carbon black, ethylene and methanol are included in the Energy sector (CRF 1.A.2.c)". The TERT notes that according to the 2006 IPCC Guidelines (vol. 3), these emissions should be allocated to the IPPU sector. In addition, the methodology report (p.43) states that the country-specific EF for natural gas used for estimating emissions from ammonia production is confidential. However, table 5 of the methodology report (p.32) shows the country-specific CO_2 EFs for natural gas for 1990–2022. In CRT 2(I).A-Hs2, CH_4 emissions from sinter production were reported as "NO", while the NID (pp.155 and 405) indicates that these emissions were not estimated because they are below the significance threshold, with a justification of why this is the case. In addition, the methodology report (p.79) states that "SF_6 emissions as a result of using SF_6 in the high-voltage power industry, production of semi-conductors, double glazing and electromicroscopes are all aggregated into a single figure and reported under CRF category 2.G.4 'Other' due to the confidentiality of the data". However, CRT 2(I) shows SF_6 emissions reported under category 2.G.2. In CRT 4.F, the total land area for other land is reported as 11.28 kha for 2022, while in CRT 4.1 it is reported as 37.95 kha for the same year. This discrepancy is not isolated to 2022 but appears to persist throughout the time series for other land. In NID table 7.6 (section 7.2.2, pp.263–264), the Party reported that in 2022, 7 kt recovered CH_4 was flared and 7 kt recovered CH_4 was usefully applied, whereas in CRT 5.A.1.a, the Party reported that 7.39 kt recovered CH_4 was flared and 5.04 kt recovered CH_4 was used for energy recovery. During the review, the Party confirmed that emissions from the combustion of chemical waste gas occurring in the same source category (i.e. chemical sector) were reallocated to the IPPU sector for the 2024 submission but the text in the NID did not reflect this, and that this will be corrected for the next submission. The Party also clarified that the notation key "NO" used for reporting CH_4 emissions from sinter production was used in error and that this will be corrected for the next submission. In addition, the Party clarified that the statement that the country-specific EF for natural gas was confidential was incorrect and that the EF used for estimating CO_2 emissions from ammonia production was taken from table 5 of the methodology report. The Party indicated that this statement will be corrected for future submissions. The Party also explained that SF_6 emissions for categories 2.E.1, 2.G.1 and 2.G.2 were reported under category 2.G.2 and that the reference to category 2.G.4 in the methodology report was incorrect. In the case of CRT 4.F, the Party explained that the total area for category 4.F.1 in CRT 4.F appears to have been incorrectly transferred during the transition to the CRTs, resulting in a reduction of 26.67 kha in the total area reported in CRT 4.F compared with CRT 4.1. However, the Party noted that the error does not affect the net emissions reported in CRT 4.F. Further, the Party clarified that the amounts reported in NID table 7.6 are correct for the recovered CH_4. It explained that owing to problems related to the transition from the CRF tables to the CRTs, these amounts were not correctly reported in the CRTs. The Party indicated that it will correct the amounts and report consistent values in the NID and CRTs for the next submission. The TERT recommends that the Party enhance its QC procedures, or the application of its existing QC procedures, to ensure the consistency of the information reported in the NID, the CRTs and the methodology report.

Table 3
Areas of improvement of the reporting on greenhouse gas emissions and removals – energy sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
3.E.1	Specified in paragraphs 43 and 53 of the MPGs	The Netherlands reported in its NID (section 3.2.2.3, p.77) recalculations of emissions in comparison to its latest inventory submitted under the Convention for 2017–2018 for LNG, resulting in an increase in the estimated AD of 3 per cent for 2017 and a decrease of 2 per cent for 2018. In addition, the NID (p.77) states that "gas/diesel oil and biodiesel (international navigation) has been reallocated from biodiesel to gas/diesel oil:

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
	1. General (energy sector) – liquid fuels – CO_2, CH_4 and N_2O	in 2020, 3% of the gas/diesel oil (2.4 PJ) and in 2021, 5% (4.2 PJ)". The TERT found that the wording used to explain the reallocation of gas/diesel oil and biodiesel in 2020–2021 was not clear. Moreover, no explanatory information or justifications for the recalculations, including information on the AD used and the impact of the recalculations on the estimates of domestic navigation, were provided in the NID. The TERT notes that, according to paragraph 53 of the MPGs, each Party should report international marine bunker emissions separately; in addition, paragraph 43 of the MPGs states that each Party shall report recalculations, together with explanatory information and justifications for recalculations, in accordance with paragraphs 26–28 of the MPGs, and paragraph 28 of the MPGs states that Parties shall perform recalculations in accordance with the 2006 IPCC Guidelines. During the review, the Party provided clarification on the recalculations for 2017–2018 for LNG and the reallocation between gas/diesel oil and biodiesel in 2020–2021, explaining that this was done owing to updated information in the energy balance. The Party indicated that the impact of the recalculations on the estimates of LNG is far below the threshold of significance, resulting in an increase of 0.4 kt CO_2 eq for 2017 and a decrease of 0.65 kt CO_2 eq for 2018. With regard to the reallocation of biomass and gas/diesel oil, the Party provided AD and emission estimates in CO_2 eq, which indicate that the impact varies only slightly between the 2023 NIR and 2024 NIR for 2020–2021, and that this reallocation has no direct impact on the estimates of emissions from domestic navigation activities. The TERT encourages the Party to increase the transparency of its BTR by including detailed information on recalculations made and their impact, including information on the AD used and justifications for any recalculations, in future submissions.
3.E.2	Specified in paragraph 19(b) of the MPGs 1. General (energy sector) – all fuels – all gases	The Party reported in its NID (p.36) that many Dutch industrial subsectors consist of a single company and that information on AD is considered to be confidential business information, and therefore cannot be reported in the NID or CRTs. However, the BTR does not specify how the confidential data are collected, used and reported in the GHG inventory. During the review, the Party clarified that the national inventory team has restricted access to information on AD and EFs relating to individual companies and that the CO_2 IEF reported in the CTF tables for stationary combustion was calculated in most cases as a ratio between the CO_2 emission estimates based on company reports and AD from the energy balance. The Party also explained that for CH_4 and N_2O emissions from stationary combustion, in most cases it used AD from the energy balance and a tier 1 approach with default EFs. During consultations with experts involved in estimating fugitive emissions from oil and gas industry, it was explained that only information on the 'emission load' (absolute emission value) per source and on a gas-by-gas basis is provided to the inventory compilers. The Party further explained that this information is validated by the competent authorities collecting this information, which are not obliged to provide any detailed information to the inventory compilers. To comply with the requirements of the CRT format, the emission values reported in the Party's annual environmental report were divided by the statistical data available from the energy balance. The Party confirmed that improvements to data collection will be made in the light of the entry into force of the EU methane regulation and the related reporting requirements for oil and gas companies in the EU as of August 2028. The TERT recommends that the Netherlands enhance its data-collection procedures and provide detailed information on the institutional arrangements related to the data-collection and verification process to ensure that AD collection, choice and development of methods, EFs and other parameters are in accordance with the IPCC guidelines.
3.E.3	Specified in paragraphs 21 and 47 of the MPGs 1.A.3.e.i Pipeline transport – gaseous fuels – CH_4	In CRT 1.A(a)s3, estimates of CH_4 emissions for subcategory 1.A.3.e.i (pipeline transport) were reported as "IE". The TERT noted that despite the absence of separate AD on energy consumption for pipeline transport in the Netherlands' national energy statistics, the Party reported CO_2 and N_2O emissions from combustion during gas transport under subcategory 1.A.3.e.i. However, the Party did not explain in the NID the reason for the inconsistent reporting across gases. During the review, the Party clarified that according to the methodology report referred to in ID# 2.G.1 in table 2, CH_4 emissions from combustion of fuel during gas transport are reported together with fugitive emissions of CH_4 under subcategory 1.B.2.b.4. The Party added that there are no plans to investigate this further since Gasunie Transport

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		Services, a subsidiary of Gasunie which is responsible for the transport of natural gas in the Netherlands, estimates the total CH_4 emissions from gas transmission without differentiating between emissions from combustion and fugitive emissions. The TERT recommends that the Netherlands improve the comparability of its reporting by using the categories from the 2006 IPCC Guidelines and by reporting separately, to the extent possible, CH_4 emissions from natural gas transport and CH_4 emissions from fuel combustion during natural gas transmission.
3.E.4	Specified in paragraph 43 of the MPGs 1.A.4.a.i Stationary – solid biomass – all gases	The NID (p.124) provides information on recalculations of emissions in comparison to its latest inventory submitted under the Convention for 2015–2021 for subcategory 1.A.4.b.i (solid biomass). The NID (p.74) indicates that both charcoal and primary solid biofuels are considered under solid biomass. The table on page 124 of the NID provides aggregated information on the impact of the recalculations without differentiating between the types of solid biomass used, and without providing information on the change in AD. During the review, the Party provided information on the recalculations made to reflect changes in the energy balance. The TERT noted that according to the information provided by the Party, the recalculations affected not only the estimates of solid biomass but also those of biogenic natural gas; however, no information on the recalculations of the estimates of biogenic natural gas was provided in the relevant section of the NID. The TERT recommends that the Party increase the transparency of the NID by including detailed information on any recalculations made and their impact, including on all the affected AD, and justifications for recalculations.
3.E.5	Specified in paragraph 39 of the MPGs 1.B.1 Solid fuels – coke oven coke – all gases	The Party reported in its NID (section 3.3.1.2, p.129) that industrial producers in the Netherlands are not obliged to report any AD in their annual environmental reports and that only a limited data set is published by Statistics Netherlands. In addition, according to the NID, estimates of transformation losses under subcategory 1.B.1.b.ii based on the mass balance between coal inputs and coke and coke oven gas produced were not taken into consideration. Instead, an assumption of 1 per cent of losses from coke oven input was used as a conservative approach. The TERT considers that, given the incomplete AD on coke oven coke production published by Statistics Netherlands, this approach could lead to an underestimation of fugitive emissions for this subcategory. During the review, the Party clarified that the data published by Statistics Netherlands include complete AD on coke production and the AD are included in the CRTs, and the statement in the NID is inaccurate. The Party also indicated that, on the basis of detailed discussions during the 2017 annual inventory review cycle and taking into account the high level of uncertainty relating to the use of the mass balance approach, the assumption applied could be considered conservative and the remainder of the non-captured gas from the coke plant is assumed to be combusted in the coke ovens, with the corresponding emissions reported under subcategory 1.A.1.c.i. The TERT recommends that the Party improve the transparency of its reporting for subcategory 1.B.1.b.ii by providing detailed information on the rationale for the method chosen, and on the AD and EF used, and by describing their impact on the uncertainty of the final estimates.
3.E.6	Specified in paragraphs 39–40 of the MPGs 1.B.2 Oil, natural gas and other emissions from energy production – all fuels – CO_2, CH_4, N_2O	CRT 1.B.2 does not include a description of the sources of AD for all subcategories under category 1.B.2. During the review, the Party informed the TERT that a technical error occurred during submission and indicated that this error will be corrected for the next submission. The TERT recommends that the Party report the description of AD for each subcategory under fugitive emissions from oil and natural gas industry in CRT 1.B.2 to increase the transparency of its reporting.

Table 4
Areas of improvement of the reporting on greenhouse gas emissions and removals – industrial processes and product use sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
4.I.1	Specified in paragraphs 21 and 47 of the MPGs 2.A.4 Other process uses of carbonates – CO_2	The NID (annex 10, p.395) indicates that mineral wool production takes place in the Netherlands and that the associated process emissions are reported under the energy sector. The NID also indicates that the Party had aimed to reallocate these process emissions to the IPPU sector for the current submission, and that it is planning to do so for the next submission. During the review, the Party clarified that the reallocation of process emissions associated with mineral wool production was not prioritized for the 2024 submission and that it will explore the feasibility of performing such a reallocation for future submissions. It further clarified that there were no barriers to reallocating the associated process emissions to category 2.A.4. To increase comparability in accordance with the 2006 IPCC Guidelines allocation, the TERT recommends that the Party reallocate process emissions from mineral wool production to category 2.A.4.
4.I.2	Specified in paragraph 39 of the MPGs 2.B.1 Ammonia production – CO_2	The methodology report referred to in ID# 2.G.1 in table 2 (p.43) states that both natural gas consumption and the country-specific EF for natural gas used for estimating emissions from ammonia production are confidential. However, table 5 of the methodology report (p.32) shows the country-specific CO_2 EFs for natural gas for 1990–2022. During the review, the Party clarified that the statement that the country-specific EF was confidential was incorrect and that the EF used for estimating CO_2 emissions from ammonia production was taken from table 5 of the methodology report. The Party indicated that this statement will be corrected for future submissions. To increase transparency, the TERT recommends that the Party indicate the appropriate status of confidentiality of the EF used for estimating CO_2 emissions from ammonia production and provide detailed methodological information for the category.
4.I.3	Specified in paragraph 39 of the MPGs 2.B.8 Petrochemical and carbon black production – CO_2	The methodology report referred to in ID# 2.G.1 in table 2 (p.42) states that "the CO_2 emissions resulting from the use of fossil fuels as feedstocks for the production of silicon carbide, carbon black, ethylene and methanol are included in the Energy sector (CRF 1.A.2.c)". The TERT notes that according to the 2006 IPCC Guidelines (vol. 3), these emissions should be allocated to the IPPU sector. During the review, the Party confirmed that emissions from the combustion of chemical waste gas occurring in the same source category (i.e. chemical sector) were reallocated to the IPPU sector for the 2024 submission, as described in the NID (e.g. pp.67, 96, 102, 135, 142, 151, 288 and 384). However, the statement in the methodology report still applies to the Netherlands' earlier reporting because the report has not been fully updated. The Party indicated that it will correct this for the next submission. To increase transparency, the TERT recommends that the Party clearly indicate in the NID, including the methodology report, under which sector and category the process emissions from petrochemical and carbon black production are reported.
4.I.4	Specified in paragraph 40 of the MPGs 2.G.2 SF_6 and PFCs from other product use – SF_6	The NID (p.164) states that category 2.G.2 covers SF_6 emissions from soundproof windows, electron microscopes and the electronics industry, while the methodology report referred to in ID# 2.G.1 in table 2 (p.79) states, with regard to the scope of category 2.G.2, that SF_6 emissions from "the production, use and end-of-lifespan activities for sound-insulated glazing (2.G.2.c) and for the minor source 'production of electron microscopes'" occur under category 2.G.2. The methodology report (p.76) also states that "SF_6 emissions as a result of using SF_6 in the high-voltage power industry, production of semi-conductors, double glazing and electromicroscopes are all aggregated into a single figure and reported under CRF category 2.G.4 'Other' due to the confidentiality of the data". However, CRT 2(I) shows SF_6 emissions reported under category 2.G.2. The TERT notes that the information provided in the NID, the CRTs and the methodology report is not

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		consistent with regard to the scope of category 2.G.2 and the reporting of these emissions. During the review, the Party clarified that SF_6 emissions resulting from the use of SF_6 in the high-voltage power industry, the production of semiconductors, double glazing and electron microscopes are all aggregated into a single figure and reported under category 2.G.2, and that the reference in the methodology report that the emissions for these categories are reported under SF_6 is incorrect and will be updated for the next submission. The Party further clarified that the activities under category 2.G.2 resulting in SF_6 emissions include soundproof windows and electron microscopes. To increase transparency, the TERT recommends that the Party clarify the coverage of the reporting of category 2.G.2 in the CRT, including by clarifying which emissions for other categories are reported under category 2.G.2 for confidentiality reasons.

Table 5
Areas of improvement of the reporting on greenhouse gas emissions and removals – agriculture sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
5.A.1	Specified in paragraph 35 of the MPGs 3. General (agriculture) – CO_2, CH_4 and N_2O	The TERT identified inconsistencies between the NID and the CRTs in relation to the reporting of: (a) AD for 2022: (1) there was a discrepancy in the number of sheep reported between the NID (910 (×1,000)) (table 5.2, p.173) and CRT 3.A (906.68 (×1,000)); (2) the number of swine was reported as 11,235 (×1,000) in the NID (table 5.2, p.173), and as 14,370.75 (×1,000) in CRT 3.A; and (3) there was a discrepancy in the number of poultry reported between the NID (89,493(×1,000)) (table 5.2, p.173) and CRT 3.A (89,452.53(×1,000)); (b) CH_4 emissions from enteric fermentation: (1) for cattle for 2022, emissions of 8.2 Tg CO_2 eq were reported in the NID (table 5.3, p.177), while emissions of 8.463 Tg CO_2 eq were reported in CRT 3; (2) for CH_4 emissions from manure management, the NID (section 5.3.1, p.182) indicates a decrease of 34.5 per cent between 1990 and 2022, while a decrease of 35.08 per cent was reported in CRT 10.S.3; and (3) for N_2O emissions from manged soils, direct emissions in 2022 were reported as 3.6 Tg CO_2 eq in the NID (table 5.8, pp.189–190) and as 1,987.66 kt CO_2 eq (equivalent to 1.987 Tg CO_2 eq) in CRT 3, and N_2O emissions from inorganic N fertilizers were reported as 3.6 kt in CRT 3.D and as 3,600 kt in NID table 5.8; (c) IEFs, for example (1) for CH_4 from enteric fermentation for swine, a default EF of 1.5 kg CH_4/animal from the 2006 IPCC Guidelines was reported in the NID (section 5.2.2, p.178) and an IEF of 1.17 kg CH_4/animal was reported in CRT 3.A; (2) for CH_4 from enteric fermentation for mules and asses, an IEF of 10 kg CH_4/animal was reported in the NID (section 5.2.2, p.179) and an IEF of 13.07 kg CH_4/animal was reported in CRT 3.A; the EF used for manure management for mules and asses was the tier 1 default EF from the 2006 IPCC Guidelines (0.76 kg CH_4/animal), while the EF value reported in CRT 3.B(a) was 0.99 kg CH_4/animal; and (3) the N_2O EF for inorganic N fertilizers was reported as 0.013 kg N_2O-N/kg CO_2 in the NID (table 5.9, p.193), whereas in CRT 3.D it was reported as a much smaller value (0.0000110596450139468 kg N_2O-N/kg CO_2). Inconsistencies were also noted for parameters such as the MCF values. The Party reported the MCF values used for each livestock category in table 4.2 of a report on the methodology for calculating emissions from agriculture (van der Zee et al., 2024, p.54), and in CRT 3.B(a). However, the TERT identified an inconsistency in the reported MCF values for mature dairy cattle; table 4.2 lists a value of 0.02 (based on the IPCC default value), whereas CRT 3.B(a) reports a value of 0.17 for mature dairy cattle for dry lot. During the review, the Party acknowledged the inconsistencies in AD between the NID and the CRTs and informed the TERT these errors were due to (1) rounding; (2) accidental double counting of piglets during data transfer; (3) a typographical error; (4) a summation error; (5) errors in units used; and (6) errors in the transfer of data from the CRF tables to the CRTs, using the new ETF reporting tool. The

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		Party also informed the TERT that these inconsistencies and errors will be corrected in its next submission. The TERT recommends that the Party ensure consistency between the NID and CRTs by using cross checks, implementing QC measures for data summation and transition, and carefully verifying tables to prevent any errors and discrepancies, including ensuring the correct use of AD and emissions in its CRTs to prevent discrepancies in the IEF values reported in the CRTs to improve overall data consistency and transparency.
5.A.2	Specified in paragraph 39 of the MPGs 3.A.1 Cattle – CH_4 and N_2O 3.A.2 Sheep – CH_4 and N_2O	The TERT identified inconsistencies in the number of livestock reported in the Party's NID and BTR1 for 2020. The Party reported the number of cattle in NID table 5.2 (p.173) as 3,719 (×1,000), while the number reported in its BTR1 (table 3.5, p.49) was 3,838 (×1,000). During the review, the Party explained that the discrepancies arose due to differences in the data sources used for reporting. The Party clarified that the number of livestock reported in the NID is based on both the national agricultural census (Statistics Netherlands) and the Identification and Registration database of the Netherlands Enterprise Agency. In contrast, the number of livestock reported in the BTR1 was derived solely from the agricultural census. The number of sheep and swine reported in the NID for 2020 (table 5.2, p.173) were 954 (×1,000) and 11,860 (×1,000) respectively, whereas the number reported in the BTR1 (table 3.5, p.49) were 890 (×1,000) and 11,950 (×1,000). The Party explained that the BTR1 figures are based exclusively on the agricultural census, whereas the NID incorporates data from both the census and the Identification and Registration database of the Netherlands Enterprise Agency. The Party also confirmed that the figures reported in the NID and CRTs are the correct numbers for the emission calculations and that it intends to reference only these figures in future BTR submissions to improve consistency and clarity. The TERT recommends that the Party ensure the use of consistent sources of the AD used for the GHG inventories, in addition to justifying their use, as appropriate, and providing references in the NID and BTR.
5.A.3	Specified in paragraph 39 of the MPGs 3.B Manure management – CH_4	The Party reported fraction values for the MMS used for each livestock category in CRT 3.B(a). The TERT noted that the sum of the MMS fraction values for mature dairy cattle, other mature cattle and swine reported in CRT 3.B(a) do not equal 100 per cent and that the relevant values were missing from NID section 5.3.2, which made it difficult for the TERT to check the accuracy of the emission calculations. During the review, the Party explained that technical difficulties during the transition to the CRTs led to the incomplete filling of CRT 3.B(a), and provided the calculations of the MMS fraction values for mature dairy cattle, other mature cattle and swine in an attachment. The TERT recommends that the Party update the description of the methodology and AD in the NID to include missing MMS values and refine the calculation methodology used to prevent discrepancies such as rounding issues from occurring, and provide verified data in the NID and CRTs.

Table 6

Areas of improvement of the reporting on greenhouse gas emissions and removals – land use, land-use change and forestry sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
6.L.1	Specified in paragraph 22 of the MPGs 4. General (LULUCF) – CO_2	In NID figure 6.1 (p.215), the Party illustrated the changes in carbon stocks in mineral soils for cropland and grassland using the Rothamsted Carbon Model, showing notable fluctuations. For cropland, sharp increases were observed in 2005–2007, followed by significant decreases in 2008–2010 and after 2015. For grassland, there were increases in 2000–2005, followed by sharp decreases in 2008–2013 and after 2015. However, the Party did not provide an explanation for these sharp increases and decreases in soil carbon stocks in the specified years. During the review, the Party explained that the Rothamsted Carbon Model simulation outcomes are primarily driven by annual weather conditions, with

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		carbon inputs (e.g. crop residues and manure) playing a secondary role. The Party further explained that weather strongly influences annual fluctuations in soil carbon stocks, and although a five-year average was applied to smooth variability, significant fluctuations persist, accounting for the observed patterns. The Party also indicated that there were no extreme weather events during the specified time periods. The TERT noted that given that the dynamics of soil organic carbon typically change gradually, such sharp changes warrant further scrutiny. The TERT recommends that the Netherlands transparently explain the national methodologies applied, including by providing a justification for noted fluctuations, such as summary data on weather events during key periods (e.g. carbon stock increases in mineral soils in cropland in 2005–2007 and decreases in 2008–2010, and decreases in grassland in 2008–2013), as well as an assessment of the sensitivity of the Rothamsted Carbon Model to annual weather inputs, in order to better substantiate the reported fluctuations and align the analysis with observed soil carbon dynamics.
6.L.2	Specified in paragraphs 21–22 of the MPGs Land representation – CO_2	In the NID (section 6.1.1), the Party indicated that land use in the country is predominantly agricultural (around 54 per cent), followed by open water (19 per cent), settlements (15 per cent), forestry (9 per cent) and a combined 3 per cent encompassing dunes, nature reserves, wildlife areas, heather and reed swamp, according to 2021 land-use maps (van Baren et al., 2024). The TERT noted that the description of land-use classes is not in accordance with the land-use categories in the 2006 IPCC Guidelines (vol. 4, chap. 3.2, pp.3.5–3.7). During the review, the Party explained that it chose to use specific land-use classes in order to provide a clearer picture of the extent of land use, which would be less apparent when using only the IPCC land-use categories. The TERT recommends that the Party align its detailed land-use classifications with the broader categories in the 2006 IPCC Guidelines (vol. 4, chap. 3.2, pp.3.5–3.7), while providing the context-rich breakdown of land use as additional supplementary details for enhanced comparability.
6.L.3	Specified in paragraphs 26–28 of the MPGs 4.A Forest land – CO_2	In a methodological background document on GHG reporting for the LULUCF sector in the Netherlands, the Party explained that the 1990 forest inventory methodology (Timber Production Statistics and Forecast) differed from those used in later inventories throughout the time series (van Baren et al., 2024; p.34). The TERT considers that using different methods and data in a time series could introduce bias because the estimated emission trend will reflect not only real changes in emissions or removals but also the pattern of methodological refinements. During the review, the Party explained that LULUCF reporting did not exist in 1990, and thus the national forest inventory was designed differently at that time; only the three most recent national forest inventories have been specifically aligned to provide consistent LULUCF data. The TERT recommends that the Party explain how it ensured time-series consistency while using data from different forest inventories, and if deemed necessary and as appropriate, make recalculations to ensure time-series consistency in line with the 2006 IPCC Guidelines.
6.L.4	Specified in paragraphs 21 and 47 of the MPGs 4.B.2 Land converted to cropland – CO_2	In NID section 6.51 (p.237), the Party stated that DOM carbon stock losses for land conversions to cropland are based on DOM carbon stocks, which currently include only forest land. The 2006 IPCC Guidelines (vol. 4, chap. 5.3.2) indicate that grassland and wetlands may also have significant DOM stocks for such conversions. However, the Party did not include DOM carbon stock losses for grassland converted to cropland in its NID. During the review, the Party acknowledged that differences in DOM between cropland and grassland were not explicitly included in these conversions. It noted that, for grassland converted to cropland, the majority of carbon stock losses are from mineral and organic soils (–245 Gg C), with living biomass losses amounting to –53 Gg C, as reported in the CRTs for 2022. The Party explained that if DOM carbon stock losses were included, they would likely not exceed the biomass losses (e.g. –50 Gg C), contributing only 14 per cent to the total carbon stock change (50/[53+245]). For conversions from trees outside forests to cropland, the Party

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		assumed zero DOM carbon stocks, stating that no losses occur, and that any prior DOM losses from conversions of forest land to trees outside forests are already captured in earlier estimates. To improve the completeness and transparency of the carbon stock change estimates, the TERT recommends that the Party explicitly account for DOM in conversions of grassland to cropland in accordance with the 2006 IPCC Guidelines (vol. 4, chap. 5.3.2), for example, by applying a tier 1 approach as described in the 2006 IPCC Guidelines (vol. 4, chap. 5.3.2.1).
6.L.5	Specified in paragraph 39 of the MPGs 4.C Grassland – CO_2	In the methodological background document on GHG reporting for the LULUCF sector in the Netherlands, the Party stated that specific data on growth and increment for trees outside forests are unavailable (van Baren et al., 2024; section 6.1.1). This led the Party to assume that biomass growth rates in trees outside forests match those of forest land. However, the Party did not provide any justification for this assumption or any details on plans and timelines for obtaining such data. During the review, the Party clarified that growth and increment data for trees outside forests will be gathered through a dedicated measurement campaign under the national forest inventory, with data collection anticipated between 2025 and 2027. To enhance transparency, the TERT recommends that the Party (1) provide a rationale in the NID for assuming that growth rates in trees outside forests are equal to those in forest land; and (2) include details of the planned 2025–2027 measurement campaign in the NID, specifying the methodology (e.g. sampling design, scope).

Table 7
Areas of improvement of the reporting on greenhouse gas emissions and removals – waste sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
7.W.1	Specified in paragraph 39 of the MPGs 5.C.1 Waste incineration – CH_4	In table 32 of the report referred to in ID# 2.G.1 in table 2 (section 2.3.2.1.3, p.105), the Party stated that the CH_4 EF used in this work package is in line with the default value in the 2006 IPCC Guidelines (vol. 5, chap. 5.4.2), which mention that it is good practice to apply an EF of zero. However, the Party did not indicate the type of incineration or technology. Moreover, the 2006 IPCC Guidelines state that it is good practice to apply an EF of zero for continuous incineration processes only, and that for other types of incineration or technology, the EF is not zero (e.g. the EF for batch-type fluidized bed incineration is 237 kg/Gg waste incinerated on a wet weight basis). During the review, the Party explained that all municipal waste incineration activities are based on continuous fluidized bed incineration processing and that this information will be included in the next submission. The TERT recommends that the Party clarify that all incineration processes are continuous fluidized bed incineration processes, justifying the CH_4 EF used.

C. Information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

Table 8
Areas of improvement of the reporting on national circumstances and institutional arrangements

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 9
Areas of improvement of the description of the nationally determined contribution under Article 4 of the Paris Agreement, including updates

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 10
Areas of improvement of the reporting of the information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
10.1	Specified in paragraphs 73, 77(a–b) and 79 of the MPGs	The TERT identified inconsistencies between the CTF tables and the BTR1, specifically: – The entry in the cell "Any sector or category defined differently than in the NIR" in the table "Structured summary: Definitions needed to understand NDC" in annex 1 to the BTR1 contains information for the Party's NL ESR and NL LULUCF indicators that may lead to the erroneous conclusion that the sectors listed therein differ from those included in the NIR. However, in CTF table 2, the cells for each indicator are empty, confirming that all sectors and categories are consistent with the NIR; (b) The EU NDC indicator value signifying the target level value was reported in CTF table 4.1, but omitted from the table "Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement" in annex 1 to the BTR1; (c) Incorrect base-year values for the NL ESR and NL LULUCF indicators (selected to track NDC progress) were reported in CTF table 4.1, though correct values were provided in the BTR1 text; (d) Information on the NL ESR and NL LULUCF indicators (selected to track NDC progress) was reported in CTF table 4.1, but omitted from the aforementioned structured summary table in annex 1 to the BTR1. During the review, the Party acknowledged several issues, namely issues associated with: (a) Indicator definitions. The Party recognized that the definitions of the NL ESR and NL LULUCF indicators provided in the text of the BTR1 are incorrect and these definitions should align with those reported in CTF table 2; (b) Base-year values. The base-year value for the EU NDC indicator was missing from the table "Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement" and the Party explained that this value appears in other tables in the BTR1; (c) The reporting of base-year values in CTF table 4.1. The ETF reporting tool lacked the option for recording base-year values for individual indicators; however, correct base-year values for the NL ESR and NL LULUCF indicators were provided in the text of the BTR1; (d) Missing information. Information required under paragraph 77(a–b) of the MPGs for the NL ESR and NL LULUCF indicators is absent from the table "Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement" in annex 1 to the BTR1; however, the information is reported in CTF table 2. The TERT recommends that the Party ensure consistency in its reporting of information on tracking progress in implementing and achieving the NDC under Article 4 of the Paris Agreement across between the CTF tables and the text of the BTR.

Table 11

Areas of improvement of the reporting on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
11.1	Specified in paragraph 83 of the MPGs	The TERT noted that the Netherlands reported information on some of the cost implications and non-GHG mitigation benefits of its actions and PaMs in BTR section 3.5.3, including for the "Fit for 55" package and the effects of carbon pricing on industrial activity, but did not provide specific information for any reported action, policy or measure, for example in CTF table 5, where these actions and PaMs are reported in tabular format. During the review, the Netherlands explained that there are no assessments available on the economic and social impacts of individual PaMs. The Party further explained that such assessments are usually difficult to conduct owing to the interaction of many PaMs (at various governmental levels), especially within the same sector. Moreover, assessments on economic and social impacts are generally conducted less often than assessments on the impact of PaMs on GHG emissions. It also explained that BTR section 3.5.3 provides a summary of assessments conducted on national and European climate and energy policies that are expected to have a substantial impact on GHG emissions and removals. The TERT encourages the Netherlands to provide in its next BTR information on the costs and non-GHG mitigation benefits of each action, policy and measure reported and how the mitigation actions reported in the BTR and CTF table 5 interact with each other.
11.2	Specified in paragraph 85 of the MPGs	The Netherlands provided, to the extent possible, estimates of expected GHG emission reductions for groups of PaMs in the BTR1 (p.104) and CTF table 5, but did not provide this information for individual actions and PaMs reported in the BTR1 and CTF table 5. Furthermore, the Party did not provide, to the extent possible, estimates of achieved GHG emission reductions for its actions and PaMs in CTF table 5, explaining in the BTR1 (p.104) that information on the achieved impacts of actions and PaMs was not reported owing to insufficient data available. During the review and in the BTR1, the Netherlands explained that it is often impossible or arbitrary to distinguish between the impacts of individual instruments and programmes that focus on the same (sub)sectoral activity, and that emission reductions or removals are the cumulative result of multiple PaMs, rather than individual PaMs. By estimating the impacts at the (sub)sectoral level, the Party considers that the risk of double counting is also reduced considerably. The Party further explained that it plans to continue applying this approach and include additional information on the estimated GHG emission reductions and removals in future BTRs, whenever such information is available, keeping in mind the aforementioned issues encountered in attributing impacts to individual PaMs. The TERT recommends that the Netherlands provide in its next BTR, to the extent possible, estimates of achieved GHG emission reductions for its actions and PaMs in CTF table 5. The TERT also notes that the transparency of the Party's reporting could be further improved by including in the next BTR information on the individual actions and PaMs that are included in the reported groups of PaMs, with estimates of GHG emission reductions.
11.3	Specified in paragraph 89 of the MPGs	The TERT noted that the Netherlands provided a brief explanation in BTR section 3.5.2 on how its actions and PaMs across the different sectors are modifying longer-term trends in GHG emissions and removals, explaining that the impact of current PaMs will continue after 2030 and that the National Climate and Energy Outlook 2024 shows that the current PaMs are expected to result in a decrease in emissions of 52–61 per cent by 2035 compared with the 1990 level and at a slower rate up until 2040. During the review, the Netherlands explained that there are no assessments available on how individual PaMs are modifying longer-term trends in GHG emission reductions and removals beyond the information available for the period up until 2030. Collectively, the aim of the current climate and energy policies is to reduce GHG emissions by 55 per cent below the 1990 level by 2030. However, these PaMs are also expected to contribute to the reduction of GHG emissions

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		beyond 2030. The Party indicated that it will include information on the estimated long-term trends in GHG emission reductions and removals in future BTRs, whenever such information is available. The TERT encourages the Netherlands to provide, to the extent possible, more detailed information on how its key actions and PaMs are modifying longer-term trends in GHG emissions and removals.

Table 12
Areas of improvement of the summary of greenhouse gas emissions and removals

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 13
Areas of improvement of the projections of greenhouse gas emissions and removals

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
13.1	Specified in paragraph 95 of the MPGs	The Netherlands applied different time frames for the projections reported in the CTF tables and in graphical format in the BTR1. The projections in CTF tables 7–8 are presented for 2022–2040, while the graphs show projections for 2022–2035, which does not meet the reporting requirement for the projections to extend at least 15 years beyond the next year ending in zero or five. During the review, the Party recognized the difference in the time frames of the reported projections and explained that the graphical representation of projections in its BTR1 was prepared following the information and format of the projections reported in the National Climate and Energy Outlook 2024. In addition, the Party provided graphs for 2022–2040 based on the values reported in CTF tables 7–8. The TERT recommends that the Netherlands use in its next BTR the same time frame values for all projections reported in the CTF tables and in graphical format following the requirements specified in paragraph 95 of the MPGs to apply time frames being at least 15 years beyond the next year ending in zero or five.
13.2	Specified in paragraph 96(a) of the MPGs	The Netherlands did not provide information on key underlying parameters for the WAM projections in the CTF tables. During the review, the Party recognized that the key underlying parameters for the WAM projections were not reported in the CTF tables and explained that the key underlying parameters for both the WM and WAM projections are almost the same in terms of the values for the macroeconomic parameters and differ only for a limited number of categories. To improve the transparency of its reporting, the TERT encourages the Party to include information on key parameters for all reported projections.
13.3	Specified in paragraphs 97 and 101 of the MPGs	Although the Netherlands reported WAM projections for the EU NDC, NL ESR, and NL LULUCF indicators in CTF table 10 to evaluate progress in NDC implementation, graphical representations of these projections were missing from the BTR1. During the review, the Party explained that owing to the largely similar projection results and limited differences between the WM and WAM projections of key indicators selected to determine progress towards implementing and achieving the NDC, the BTR1 shows the WM projections only in the relevant sections. The TERT recommends that the Party include in its next BTR graphical representations of reported projections for key indicators selected to track progress towards NDC implementation and achievement.
13.4	Specified in paragraph 101 of the MPGs	The Netherlands provided in its BTR1 information on the historical national GHG emissions and WAM projections in graphical format, but did not clarify whether these projections include or exclude LULUCF. During the review, the Party explained that the graphical representation shows the historical GHG emissions and the WAM projections including LULUCF, as referenced in the text describing the graph. In addition, the Party provided graphs

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		showing the sectoral and total projections of national GHG emissions with and without LULUCF for both the WM and WAM projections. The TERT recommends that the Netherlands enhance the transparency of its next BTR by modifying the titles or legends of graphs to clarify whether the graphs representing projections are with or without LULUCF.
13.5	Specified in paragraphs 98 and 101 of the MPGs	Despite providing WM scenario projections at the sectoral and national level in CTF table 7, the Netherlands did not include data in graphical format. Furthermore, although the Party reported WM and WAM projections by gas in CTF tables 7–8, it did not provide a graphical representation of this information. During the review, the Party explained that the PaMs included in the WAM projections differ only slightly from those included in the WM projections, which resulted in broadly similar projection values for the WM and WAM scenarios. Furthermore, the Netherlands explained that the graphical representation of projections in its BTR1 was prepared in line with the information on and format of the projections reported in the National Climate and Energy Outlook 2024. In addition, the Party provided the WM and WAM projections on a sectoral basis and by gas, as well as for the national total, in graphical format based on the information reported in CTF tables 7–8. The TERT recommends that the Party present in its next BTR, in graphical format, the projections by sector and by gas, as well as for the national total.

Table 14
Areas of improvement of other information relevant to tracking progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

D. Financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement

Table 15
Areas of improvement of the reporting on national circumstances and institutional arrangements

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 16
Areas of improvement of the reporting on underlying assumptions, definitions and methodologies relating to financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 17
Areas of improvement of the information on financial support provided under Article 9 of the Paris Agreement – bilateral, regional and other channels

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 18
Areas of improvement of the information on financial support provided under Article 9 of the Paris Agreement – multilateral channels

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 19
Areas of improvement of the information on technology development and transfer provided under Article 10 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
19.1	Specified in paragraph 126(a) of the MPGs	The Netherlands reported in its BTR1 overall information on the strategies employed to support technology development and transfer under Article 10 of the Paris Agreement, including case studies, describing its general approach and providing practical examples of programmes and actions. However, the Party did not report on any strategic or political documents used to support technology development and transfer provided. During the review, the Party explained that all the example projects included in the BTR1 have elements of technology transfer built into their objectives and implementation strategies. Moreover, the Netherlands explained that the implementing parties develop their own strategies, depending on the objectives and scope of the programmes and, where relevant and possible, in collaboration with the local partners, often resulting in the use of different strategies for each project and location. The Netherlands does not currently have any plans to develop a more structured policy or framework specifically addressing technology development and transfer. The TERT recommends that the Netherlands provide in its next BTR, to the extent possible, information on the strategies or other political documents to support technology development and transfer provided under Article 10 of the Paris Agreement.

Table 20
Areas of improvement of the information on capacity-building support provided under Article 11 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
20.1	Specified in paragraph 128 of the MPGs	The Netherlands reported information on capacity-building support provided under Article 11 of the Paris Agreement, including strategies employed to deliver capacity-building support and several initiatives. However, certain projects that were reported as an example in the BTR1 were missing from the CTF tables. In addition, the weblinks provided for one of the projects were not functional. Further, the Netherlands provided general information on policies that promote capacity-building support, without making any direct references to documents or decisions containing the framework for the provision of capacity-building support. During the review, the Party explained that it does not have an automated management system for identifying capacity-building and technology transfer activities, and that CTF table III.5 is not exhaustive and is the result of analysing the programme documents of a sample of projects. The Party further explained that, as a result, it is not possible to automatically identify and export a list of such programmes from the respective management systems. The Party also provided examples of policies and strategies that refer to capacity-building support in general terms, namely the policy document for foreign trade and development entitled *Investing in Global Prospects* (https://www.enterprise-development.org/wp-content/uploads/DutchPolicyForeignTradeDevelopmentCooperation2018.pdf); the policy document for foreign trade and development entitled *Do what we do best* (https://www.government.nl/binaries/government/documenten/policy-notes/2022/10/10/policy-document-for-foreign-trade-and-development-cooperation-do-what-we-do-best/178.047+Beleidsnotitie_BHOS-18.10.pdf); and the Netherlands' Global Climate Strategy

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		(https://www.government.nl/documents/publications/2022/12/22/global-climate-strategy). In 2011, the Evaluation Department of the Ministry of Foreign Affairs carried out an evaluation of the Dutch support aimed at capacity development (see https://english.iob-evaluatie.nl/publications/reports/2010/12/01/pso). The Party noted that, although these documents refer to capacity-building as an important element of programmes and projects, including because of the country's wide-ranging experience, expertise and knowledge, there are no structured strategies, guidelines or reporting indicators for capacity-building as this is usually expected to be part of the design and Monitoring, Evaluation and Learning strategies of individual projects and programmes. The Party also clarified that the Monitoring, Evaluation and Learning strategy is not a government document or a programme, but a methodology. The TERT recommends that the Netherlands improve the transparency of the information reported on capacity-building and include in CTF table III.5, to the extent possible, information that is consistent with the information provided in the BTR, for example by including the examples provided in the BTR. In addition, the TERT recommends that the Party further enhance the information provided in textual format, to the extent possible, on specific national policies that promote capacity-building support, and clarify the nature of the Monitoring, Evaluation and Learning strategy.

Annex

Documents and information used during the review

A. Reference documents

BTR1 CTF tables of the EU. Available at https://unfccc.int/first-biennial-transparency-reports.

BTR1 of the EU. Available at https://unfccc.int/first-biennial-transparency-reports.

BTR1 of the Netherlands. Available at https://unfccc.int/first-biennial-transparency-reports.

BTR1 CTF tables of the Netherlands. Available at https://unfccc.int/first-biennial-transparency-reports.

CRTs of the Netherlands. Available at https://unfccc.int/first-biennial-transparency-reports.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at http://www.ipcc-nggip.iges.or.jp/public/2006gl.

IPCC. 2014. *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*. T Hiraishi, T Krug, K Tanabe, et al. (eds.). Geneva: IPCC. Available at https://www.ipcc.ch/publication/2013-supplement-to-the-2006-ipcc-guidelines-for-national-greenhouse-gas-inventories-wetlands/.

IPCC. 2019. *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*, E Buendia, K Tanabe, et al. (eds.). Geneva: IPCC. Available at https://www.ipcc-nggip.iges.or.jp/public/2019rf/.

"Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement". Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at https://unfccc.int/documents/193408.

Report on the technical expert review of the BTR1 of the EU. Available at https://unfccc.int/first-biennial-transparency-reports.

B. Additional information provided by the Party

Responses to questions during the review were received from Martijn Verdonk and Marc Balder (Government of the Netherlands, Ministry of Economic Affairs, Netherlands Enterprise Agency), including additional material. The following references were provided by the Netherlands and may not conform to UNFCCC editorial style as some have been reproduced as received:

E. Honig, J.A. Montfoort, R. Dröge, B. Guis, K. Baas, B. van Huet, O.R. van Hunnik, 2024: *Methodology for the calculation of emissions to air from the sectors Energy, Industry and Waste. RIVM report 2024-0014.* https://legacy.emissieregistratie.nl/erpubliek/documenten/01%20Energie,%20industrie%20en%20afval/2024%20(RIVM)%20Methodology%20report%20Energy%20Industry%20and%20Waste%20ER%201990-2022.pdf.

Baren, S.A. van, E.J.M.M. Arets, C.M.J. Hendriks, H. Kramer, J.P. Lesschen & M.J. Schelhaas. 2024. *Greenhouse gas reporting of the LULUCF sector in the Netherlands. Methodological background, update 2024.* WOT Technical report 255. Statutory Research Tasks Unit for Nature & the Environment (WOT Natuur & Milieu), Wageningen, the Netherlands. https://edepot.wur.nl/648278.

Zee, T.C. van der, A. Bleeker, C. van Bruggen, W. Bussink, H.J.C. van Dooren, C.M. Groenestein, J.F.M. Huijsmans, H. Kros, L.A. Lagerwerf, K. Oltmer, M. Ros, M.W. van Schijndel, L. Schulte-Uebbing & G.L. Velthof, *RIVM report 2024-0015. Methodology for*

the calculation of emissions from agriculture. Calculations for methane, ammonia, nitrous oxide, nitrogen oxides, non-methane volatile organic compounds, fine particles and carbon dioxide emissions using the National Emission Model for Agriculture (NEMA). RIVM, Bilthoven. https://www.rivm.nl/bibliotheek/rapporten/2024-0015.pdf.