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Report on the technical expert review of the first biennial transparency report of Serbia*

Addendum

Summary

This addendum to the report on the technical expert review of the first biennial transparency report of Serbia, 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 20 to 24 April 2026 in Belgrade.

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



Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
AD	activity data
BTR	biennial transparency report
CH ₄	methane
CLRTAP	Convention on Long-Range Transboundary Air Pollution
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CORINE	Coordination of Information on the Environment (programme)
CRT	common reporting table
CTF	common tabular format
DOM	dead organic matter
EEA	European Environment Agency
EF	emission factor
EMEP	Cooperative Programme for Monitoring and Evaluation of the Long-range Transmission of Air Pollutants in Europe
FAOSTAT	statistical database of the Food and Agriculture Organization of the United Nations
FRA	Global Forest Resources Assessment
GDP	gross domestic product
GHG	greenhouse gas
HFC	hydrofluorocarbon
HWP	harvested wood products
IE	included elsewhere
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
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
NDC	nationally determined contribution
NE	not estimated
NEU	non-energy use
NFI	national forest inventory
NH ₃	ammonia
NID	national inventory document
NIR	national inventory report
NO	not occurring
NO _x	nitrogen oxides
PaMs	policies and measures
PRIMES	Price-Induced Market Equilibrium System
QA/QC	quality assurance/quality control
RES	renewable energy source(s)
SF ₆	sulfur hexafluoride
TERT	technical expert review team
TPES	total primary energy supply
WAM	‘with additional measures’
WM	‘with measures’

I. Areas of improvement¹ identified during the technical expert review of the Party's first biennial transparency report

1. Tables 1–14 present the results of the review of the consistency with the MPGs² of the information submitted by Serbia 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 Completeness	<p>The TERT noted that the Party used “NO” instead of “NE” for reporting AD and emissions for several categories and subcategories under which activities occur in Serbia, but for which no official AD could be obtained (e.g. subcategories 1.A.3.a domestic aviation, 1.A.3.e.i pipeline transport and 2.G.3.a medical applications, and categories 1.A.5 other, 2.G.1 electrical equipment (SF₆ emissions from manufacturing and disposal) and 5.B biological treatment of waste). In addition, CRT 9, where the use of “NE” and “IE” should be explained, was left empty, and a number of cells were left blank in CRT 6.</p> <p>During the review, the Party indicated that it only reported emissions as “NE” for a category where it considered emissions to be insignificant in accordance with paragraph 32 of the MPGs. The TERT noted that the Party's interpretation of the use of “NE” is not in accordance with paragraph 31 of the MPGs.</p> <p>The TERT recommends that the Party adhere to the definitions for the use of notation keys provided in paragraph 31 of the MPGs where it uses notation keys in CRTs, indicating the reasons for not reporting emissions from sources and removals by sinks and associated data for specific sectors, categories and subcategories or gases, including explanations on the use of “NE” and “IE” in CRT 9. The TERT also recommends that the Party use notation keys where numerical data are not available when completing CRT 6.</p>
2.G.2	Specified in paragraph 18 of the MPGs Institutional arrangements	<p>The TERT identified that the national inventory arrangements of Serbia do not fully ensure the Party's ability to continuously compile and report the national GHG inventory. The TERT noted that the implementation of important functions of the inventory preparation process, such as gathering AD and EFs for implementing good practice from the 2006 IPCC Guidelines with regard to the choice of methodological approach or implementing QA/QC procedures, is kept to a minimum because of a staff shortage.</p> <p>During the review, the Party indicated that the inventory team established a national inventory improvement plan for enhancing many aspects of inventory preparation and reporting, but it lacks the capacity and resources to follow up on the implementation of the many planned improvements.</p> <p>The TERT encourages the Party to improve the implementation and maintenance of its national inventory arrangements, in particular by ensuring that the inventory team at the Serbian Environmental Protection Agency has the adequate capacity</p>

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.

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		and resources for the continuous compilation and reporting of the national GHG inventory on a long-term basis.
2.G.3	Specified in paragraphs 25 and 42 of the MPGs Key category analysis	<p>In its NID (pp.35–40), Serbia identified key categories for both level and trend for the latest reporting year (2022), including and excluding LULUCF, using approach 1 and a threshold of 95 per cent. However, the Party did not report individual and cumulative contributions of key categories for the starting year (1990).</p> <p>During the review, the Party indicated that it performed the key category analysis for the starting year (1990) in accordance with the 2006 IPCC Guidelines but did not include the results of the analysis in the NID.</p> <p>The TERT recommends that the Party identify key categories for both the starting year and the latest reporting year and report the results of its key category analysis in its NID, including the individual and cumulative contributions of key categories.</p>
2.G.4	Specified in paragraph 35 of the MPGs QA/QC and verification	<p>The TERT noted that, while Serbia elaborated an inventory QA/QC plan in accordance with the 2006 IPCC Guidelines (vol. 1, chap. 6, p.6.8), it has not implemented many of the general QC procedures contained in the plan. The TERT also noted that Serbia mostly did not apply category-specific QC procedures for key categories (e.g. see IDs# 3.E.5–3.E.6 below) and that the reporting of QC procedures in the NID was often limited to stating that such procedures focused on the correct reporting of notation keys in the CRTs.</p> <p>During the review, Serbia explained that there is currently only one member of staff in charge of the overall GHG inventory, with the support of an additional person who is responsible for the air pollutant inventory, and therefore, there was insufficient time and capacity to implement the general QC procedures as outlined in the QA/QC plan included in annex 4 to the NID (pp.231–235) or any category-specific QC procedures.</p> <p>The TERT recommends that the Party ensure the implementation of general inventory QC procedures, as outlined in its QA/QC plan and the 2006 IPCC Guidelines (vol. 1, chap. 6, p.6.8). The TERT encourages the Party to apply category-specific QC procedures in accordance with the 2006 IPCC Guidelines for key categories.</p>

Table 3

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
3.E.1	Specified in paragraphs 21 and 23 of the MPGs 1.A Fuel combustion – sectoral approach – all fuels – CO ₂ , CH ₄ and N ₂ O	<p>The TERT noted that tier 1 methodology and IPCC default EFs were used for estimating emissions for all key categories in the energy sector (except for subcategory 1.A.1.a public electricity and heat production (solid fuels)) (NID, p.32), which is not in accordance with the decision tree in figure 1.2 of the 2006 IPCC Guidelines (vol. 2, chap. 1.3.1.2, p.1.9). The TERT also noted that the Party did not document the rationale for the methodological choice in the NID.</p> <p>During the review, the Party explained that the reason for using tier 1 methodology and default EFs was the limitation in the availability of country-specific data on fuel characteristics, technology-specific parameters and EFs, which are required for higher-tier approaches.</p> <p>The TERT recommends that the Party use an appropriate method from the 2006 IPCC Guidelines for all key categories in the energy sector or document in the NID the reasons for not following the relevant decision tree from the 2006 IPCC Guidelines (vol. 2, chap. 1.3.1.2, p.1.9).</p>
3.E.2	Specified in paragraphs 39 and 54 of the MPGs Feedstocks, reductants and other NEU of fuels – liquid fuels, solid fuels, gaseous fuels – CO ₂	<p>The Party reported in its NID (p.61) that the use of solid fuels as feedstocks in iron and steel production is considered under category 2.C.1 iron and steel; liquid fuels are mainly used in petrochemical industries and were reported under category 2.B.8 petrochemical and carbon black production; lubricants were reported under category 2.D.1 lubricant use; and gaseous fuels for NH₃ production are accounted for in category 2.B.1 NH₃ production. However, the TERT noted that in CRT 1.A(d), AD for the NEU of fuels and carbon excluded were reported for various fuels, but CO₂ emissions from NEU were reported as “NO” for all fuels except for other bituminous coal and lignite, which were reported as “NE”. Furthermore, no</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
		<p>information was provided in CRT 1.A(d) regarding the categories under which these emissions were reported.</p> <p>During the review, the Party acknowledged that there are inconsistencies in the reporting of NEU of fuels in CRT 1.A(d) with regard to whether emissions occurred and in which inventory categories they were included. The Party also clarified that the use of lignite was not related to category 2.C.1 iron and steel, but rather to subcategory 1.A.1.c manufacture of solid fuels. It explained that NH₃ production ceased in 2019, which is why “NO” was reported for natural gas in CRT 1.A(d) for the corresponding years.</p> <p>The TERT encourages the Party to clearly indicate how feedstocks and NEU of fuels are accounted for in the inventory by reporting estimates of CO₂ emissions from NEU of fuels and information on the categories under which emissions are included. The TERT recommends that the Party update the NID by reporting the information on the closing down of NH₃ production in the country and the corresponding end of reporting emissions from NEU of natural gas in the GHG inventory.</p>
3.E.3	<p>Specified in paragraphs 47 and 53 of the MPGs</p> <p>1.A.3.a Domestic aviation – jet kerosene and aviation gasoline – CO₂, CH₄ and N₂O</p>	<p>The Party reported in the NID (p.42) that emissions for subcategory 1.A.3.a domestic aviation were reported as “IE” and included under subcategory 1.D.1.a international aviation, which is not in line with the 2006 IPCC Guidelines (vol. 2, chap. 3, p.3.57). Furthermore, subcategory 1.A.3.a was reported as “NO” in CRT 1.A(a) (sheet 3), which is likely incorrect. The TERT noted that while only a small share of the jet kerosene used is probably consumed by domestic aviation, the share of domestic consumption may be larger for aviation gasoline. The TERT also noted that this may lead to an underestimate of national total emissions, as emissions for subcategory 1.D.1.a were reported as a memo item which is not included in the national total.</p> <p>During the review, the Party explained that emissions for aviation are calculated on the basis of national fuel consumption data for jet kerosene and aviation gasoline taken from the Party’s official national energy statistics. Because no disaggregated AD are available to distinguish between domestic and international aviation fuel consumption, all consumption is reported under subcategory 1.D.1.a international aviation to avoid potential double counting or omissions.</p> <p>The TERT recommends that the Party estimate the share of domestic consumption of jet kerosene and aviation gasoline, as appropriate, in total aviation fuel consumption and estimate and report emissions from domestic aviation under subcategory 1.A.3.a domestic aviation in line with the 2006 IPCC Guidelines (vol. 2, chap. 3, p.3.57). The TERT encourages the Party to make every effort to both apply, and report in accordance with, the method contained in the 2006 IPCC Guidelines (vol. 2, chap. 3, p.3.57) for separating domestic and international aviation emissions.</p>
3.E.4	<p>Specified in paragraph 47 of the MPGs</p> <p>1.A.3.e Other transportation – gaseous fuels – CO₂, CH₄ and N₂O</p>	<p>The Party did not mention subcategory 1.A.3.e.i pipeline transport in the section of the NID describing transport emissions (pp.77–82), while in CRT 1.A(a) (sheet 3) subcategory 1.A.3.e.i was reported as “NO”. However, the TERT noted that, based on publicly available information, there are gas pipelines and compressor stations operating in Serbia (see https://gastrans.rs/transparency/short-summary-of-description-of-pipeline-and-interconnection-points-with-the-names-of-the-afo/?lang=en). The TERT also noted that the 2006 IPCC Guidelines provide guidance for estimating emissions from pipeline transport (vol. 2, chap. 2, table 2.1, p.2.8, and vol. 2, chap. 2, equation 2.1, p.2.11) and EFs for natural gas-fired reciprocating engines used at pipeline compressor and storage stations (vol. 2, chap. 2, table 2.7, p.2.26).</p> <p>During the review, the Party explained that it does not have sufficient and reliable AD for estimating emissions for this subcategory and that it plans to establish a cooperating relationship with the pipeline operator in the country in order to obtain detailed AD.</p> <p>The TERT recommends that the Party obtain relevant AD on pipeline transport from the pipeline operator and report emissions for subcategory 1.A.3.e.i pipeline transport using the methodological guidance and EFs from the 2006 IPCC Guidelines (vol. 2, chap. 2, table 2.1, p.2.8; equation 2.1, p.2.11; and table 2.7, p.2.26).</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
3.E.5	Specified in paragraphs 21, 39 and 47 of the MPGs 1.B.2.c Venting and flaring – natural gas – CH ₄	<p>The Party showed in figure 40 of its NID (p.96) GHG emissions from venting in natural gas systems, expressed in CO₂ eq. In CRT 1.B.2, only CO₂ emissions were reported for venting in natural gas systems under subcategory 1.B.2.c.i.2 gas (venting), with CH₄ emissions reported as “NO”. However, the TERT noted that venting of natural gas commonly results in CH₄ emissions, given that natural gas mainly consists of CH₄. The TERT also noted that the AD reported for subcategory 1.B.2.c.i.2 in CRT 1.B.2 indicate rather large amounts of natural gas being vented in comparison with the total AD for subcategories under subcategory 1.B.2.b natural gas, and that AD for venting are equal to the AD reported for subcategory 1.B.2.b.ii production and gathering (natural gas).</p> <p>During the review, the Party explained that no EF was implemented in the IPCC inventory software used for calculating CH₄ emissions for this subcategory. Therefore, no CH₄ emissions were calculated and “NO” was used in CRT 1.B.2 for reporting CH₄ emissions in subcategory 1.B.2.c.i.2. The Party also acknowledged that there may be an error in the AD and/or EFs reported for this subcategory. In this regard, the TERT noted that default EFs for venting in natural gas systems are available in table 4.2.5 from the 2006 IPCC Guidelines (vol. 2, chap. 4, pp.4.55–4.57).</p> <p>The TERT recommends that the Party check the accuracy of AD for venting of natural gas and apply appropriate EFs for the estimation of emissions for subcategory 1.B.2.c.i.2 gas (venting) in accordance with the methods provided in the 2006 IPCC Guidelines (vol. 2, chap. 4, pp.4.36–4.46) and ensure that CH₄ emissions are reported and documented accurately in its inventory.</p>
3.E.6	Specified in paragraphs 21, 39 and 47 of the MPGs 1.B.2.c Venting and flaring – oil – CO ₂	<p>The Party showed in figure 41 of its NID (p.97) GHG emissions from flaring in oil systems, expressed in CO₂ eq. According to the explanatory text in the NID (p.96), emissions from flaring evolved in a similar way to the amounts of crude oil treated in refineries until 2005 and the amounts of crude oil flared in refineries for all subsequent years. The TERT noted that, according to the figure 41, emissions dropped significantly in 2008–2010, and no emissions were reported for subcategory 1.B.2.c.ii.1 oil (flaring) for 2019 onward. The TERT also noted that the 2006 IPCC Guidelines (vol. 2, chap. 4, table 4.2.5, p.4.58) list various sources that lead to emissions from flaring in oil systems. The TERT further noted that the numerical values reported in CRT 1.B.2 for the implied EFs for subcategory 1.B.2.c.ii.1 (48,500 kg CO₂/1,000 m³ and 29.5 kg CH₄/1,000 m³) in 2018 correspond to the mid-range values of the default EFs for subcategory oil production provided in the 2006 IPCC Guidelines (vol. 2, chap. 4, table 4.2.5, p.4.58). The TERT noted, however, that the description of the corresponding AD for this subcategory provided in CRT 1.B.2 refers to 1,000 m³ gas flared, while the corresponding AD in the 2006 IPCC Guidelines (vol. 2, chap. 4, table 4.2.5, p.4.58) refer to the amount of conventional oil produced. The numerical value for AD for subcategory 1.B.2.c.ii.1 does not match the amount of oil produced as reported in subcategory 1.B.2.a.ii production and upgrading, indicating a mismatch between the AD and the EF in the reporting of subcategory 1.B.2.c.ii.1. Moreover, the CO₂ emissions reported for subcategory 1.B.2.c.ii.1 in figure 41 of the NID (p.97) were very high for 1990–2002 in comparison with other emissions in the energy sector (almost twice as high as the values reported in this period for CO₂ emissions for subcategory 1.A.1.b petroleum refining).</p> <p>During the review, the Party explained that the emissions were calculated on the basis of data obtained from the national oil company for 2000 onward using a tier 1 methodology from the 2006 IPCC Guidelines and extrapolation based on total amount of crude oil refined for 1990–1999. The refinery in Novi Sad ceased operation in 2019 and the other refinery in Pančevo did not deliver the data required for calculating emissions from flaring. However, the Party acknowledged that there seems to be an error in the emission calculations for this category.</p> <p>The TERT recommends that the Party check the consistency and accuracy of the AD for flaring in oil systems and the appropriateness of EFs used in the emission estimations for subcategory 1.B.2.c.ii.1 oil (flaring) in accordance with the methods provided in the 2006 IPCC Guidelines (vol. 2, chap. 4, pp.4.36–4.46). The TERT also recommends that the Party report revised CO₂ emissions in CRT 1.B.2, if needed, and document AD and EFs used in the corresponding chapter of the NID.</p>

Table 4

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
4.I.1	Specified in paragraphs 21 and 23 of the MPGs 2.A.1 Cement production – CO ₂	<p>The Party reported in tables 4–7 of its NID (pp.37–40) that CO₂ emissions from cement production is a key category in terms of both level and trend. Further, the Party stated in the NID (p.104) that a tier 1 method from the 2006 IPCC Guidelines (vol. 3, chap. 2, pp.2.8–2.9) was used to calculate CO₂ emissions. The TERT noted that the Party did not document in the NID the rationale for the choice of a tier 1 method for this key category, which is not in accordance with the good practice provided in figure 2.1 of the 2006 IPCC Guidelines (vol. 3, chap. 2, p.2.9). In addition, the Party did not provide information regarding the import and export of clinker, which is required for implementing the tier 1 method.</p> <p>During the review, the Party explained that, owing to the limited size of the inventory team and resource constraints, it has not yet been possible to collect information on all parameters required for implementing a tier 2 method, and therefore the tier 1 method was applied for this key category. The Party also indicated that it does not have data on the import and export of clinker.</p> <p>The TERT recommends that the Party document in the NID the reasons for not following the guidance on methodological choice provided in the decision tree contained in figure 2.1 of the 2006 IPCC Guidelines (vol. 3, chap. 2, p.2.9) for this key category. The TERT encourages the Party to make every effort to use a higher-tier method, in line with the good practice contained in the 2006 IPCC Guidelines, and report information on how it is addressing or intends to address this issue.</p>
4.I.2	Specified in paragraph 54 of the MPGs 2.C.1 Iron and steel production – CO ₂	<p>The Party stated in the NID (p.116) that one integrated iron and steel plant operates with a basic oxygen furnace in Serbia. The TERT noted that the Party did not provide information about by-products transferred or used between the coke production facility and the iron and steel production facility.</p> <p>During the review, the Party clarified that it applies a consistent system boundary approach in line with the 2006 IPCC Guidelines to avoid double counting of emissions. All fuel combustion emissions from the use of by-product gases are reported under subcategory 1.A.2.a iron and steel where the gases are combusted. The Party confirmed the information provided in the NID (p.69), noting that emissions from other bituminous coal and lignite coke used for coke manufacture, which is an integral part of steel production, are not reported under subcategory 1.A.1.c manufacture of solid fuels and other energy industries because consumption of these fuels is already included in the IPPU sector owing to the use of a tier 1 EF for subcategory 2.C.1.a steel production that accounts for consumption of these fuels.</p> <p>The TERT encourages the Party to clearly indicate in the NID the system boundaries applied between the IPPU and energy sectors, including information on how emissions from feedstocks and NEU of fuels are accounted for in the inventory, with a view to enhancing transparency and avoiding potential double counting. The TERT also encourages the Party to justify how the tier 1 EF applied for subcategory 2.C.1.a steel production adequately captures all relevant emissions without overlapping with the energy sector emissions.</p>
4.I.3	Specified in paragraphs 31, 47 and 57 of the MPGs 2.D.1 Lubricant use – CO ₂	<p>The Party reported in the NID (p.123) that CO₂ emissions from lubricant use declined rapidly between 1990 and 1992, which related to the economic downturn. Emissions related to lubricant use were estimated for 1999–2022. However, no explanation was provided regarding the reporting of emissions as “NO” from 1992 until 1998.</p> <p>During the review, the Party explained that emissions from lubricant use were estimated on the basis of the national energy balance, which is considered the official source of verified AD for Serbia. As no consumption of lubricants was recorded for 1992–1998, “NO” was reported for this period in the corresponding CRTs.</p> <p>The TERT recommends that the Party estimate and report missing CO₂ emissions for 1992–1998 where data gaps occur, ensuring the reporting of a consistent and complete time series. If this is not possible, the TERT recommends that the Party report relevant information in the NID clarifying the matter related to the data gap</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
4.I.4	Specified in paragraphs 31 and 40 of the MPGs 2.F.1 Refrigeration and air conditioning – HFCs	<p>in its emission reporting for 1992–1998 and report appropriate notation keys in CRTs.</p> <p>In CRT 2(II).B-H (sheet 2), where emissions were reported for subcategories 2.F.1.b domestic refrigeration, 2.F.1.e mobile air conditioning and 2.F.1.f stationary air conditioning, no AD were reported, and the Party only reported “NE”. The TERT noted that the Party did not provide any information in the NID regarding the availability of AD or the rationale for using notation keys instead of AD.</p> <p>During the review, the Party explained that it uses data from import/export permits issued by the competent ministry, which include quantities of HFCs related to subcategories 2.F.1.a commercial refrigeration, 2.F.1.c industrial refrigeration and 2.F.1.f, reported together, for calculating emissions. The Party also indicated that AD for subcategory 2.F.1.b are described in the NID (p.129).</p> <p>The TERT recommends that the Party report available AD, to the extent possible, in CRT 2(II).B-H (sheet 2), consistent with the information provided in the NID (p.129) for subcategories 2.F.1.b, 2.F.1.e and 2.F.1.f. Where available AD are not suitable for reporting for those subcategories in the CRTs, the TERT recommends that the Party apply appropriate notation keys in the CRTs and clearly indicate in the NID the reasons for using such notation keys.</p>
4.I.5	Specified in paragraphs 31 and 40 of the MPGs 2.F.4 Aerosols – HFCs	<p>According to the NID (p.131), detailed AD are available for the use of metered dose inhalers. However, the TERT noted that AD were reported as “NE” for subcategory 2.F.4.a metered dose inhalers in CRT 2(II).B-H (sheet 2). No further information regarding the AD and the rationale for using notation keys for AD was provided in the NID.</p> <p>During the review, the Party explained that it does not have relevant AD for the reporting of stock flow categories in CRTs, as emissions are calculated using sales data, patient numbers, dose content and propellant share.</p> <p>The TERT recommends that the Party report available AD, to the extent possible, in CRT 2(II).B-H (sheet 2) for HFC emissions for subcategory 2.F.4.a metered dose inhalers. Where available AD are not suitable for reporting this subcategory in CRTs, the TERT recommends that the Party apply appropriate notation keys in the CRTs and clearly indicate in the NID the reasons for using such notation keys.</p>
4.I.6	Specified in paragraphs 31 and 47 of the MPGs 2.G.1 Electrical equipment – HFCs	<p>The Party reported SF₆ emissions from stocks in CRT 2(II).B-H (sheet 2) and stated in the NID (p.134) that, for the upcoming GHG emission inventory, it plans to collect AD about SF₆ consumption by electrical equipment manufacturers and the nameplate capacity of retired equipment for estimating emissions related to manufacturing and disposal for category 2.G.1 electrical equipment. However, the TERT noted that AD and SF₆ emissions were reported as “NO” for manufacturing and disposal under this category in CRT 2(II).B-H (sheet 2), which is not consistent with the information provided in the NID.</p> <p>During the review, the Party indicated that the only AD used for the calculations represent the total annual quantity of SF₆ in installed equipment, which was obtained through direct communication with the national electricity transmission system operator of Serbia.</p> <p>The TERT recommends that the Party collect and report AD and report corresponding SF₆ emissions for manufacturing and disposal in CRT 2(II).B-H (sheet 2) for category 2.G.1 electrical equipment. If this is not possible, the TERT recommends that the Party report the appropriate notation key (e.g. “NE”) in CRT 2(II).B-H (sheet 2) and ensure that the information reported regarding SF₆ emissions from manufacturing and disposal under category 2.G.1 electrical equipment is complete and consistent between the CRTs and the NID.</p>

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 paragraphs 21, 23 and 24 of the MPGs 3.A Enteric fermentation – CH ₄	<p>Serbia reported in tables 4–7 of its NID (pp.37–40) that in the most recent inventory year (i.e. 2022) CH₄ emissions from enteric fermentation for categories 3.A.2 sheep and 3.A.3 swine are key categories (level and trend, and level, respectively). The TERT noted that tier 1 methods were used to calculate emissions for these two categories (NID, pp.141–142), which is not in line with the decision tree contained in figure 10.2 of the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.25). The TERT also noted that default EFs for high-production systems provided in table 10.10 of the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> (vol. 4, chap. 10, p.10.38) were used for calculations, although there are significant differences (e.g. 48.5 and 41.7 per cent for sheep and swine respectively) between the weights before slaughter reported in table 9.8 of Serbia's 2023 Statistical Yearbook (p.222) and the live weights associated with these default EFs. In the NID (p.44), Serbia stated that, in general, the main constraint preventing the use of higher-tier methods for key categories is a lack of human capacity and other resources.</p> <p>During the review, Serbia clarified that the inventory team has made initial efforts to contact relevant national data providers to explore the availability of more detailed data, as required for tier 2 calculations. However, owing to the limited size of the inventory team, resource constraints and low response rates from data providers, it has not yet been possible to systematically collect information on all the required parameters for implementing a tier 2 method. Further, Serbia explained that high-production EFs were selected for these categories on the basis of guidance from the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> (vol. 4, chap. 10, p.10.38), which recommend low-productivity EFs for regions other than North America, Europe and Oceania for the application of the simple tier 1 method. The TERT noted that, while this can be used for a simple tier 1 calculation, it does not address the underlying issue relating to moving to higher-tier methods and developing a country-specific EF.</p> <p>The TERT encourages the Party to make every effort to use a higher-tier method in line with the good practice contained in the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.25), including by collecting data needed to move to tier 2 methods. The TERT also encourages the Party to report information on how it is addressing or intends to address this issue. The TERT further encourages the Party to develop a country-specific EF for sheep and swine, for example through the approach described in footnote 1 to table 10.10 of the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.28), whereby approximate EFs are developed by scaling the default EFs on the basis of the country-specific live weights.</p>
5.A.2	Specified in paragraphs 21 and 23 of the MPGs 3.A.1 Cattle – CH ₄	<p>Serbia reported in its NID (p.139) that it used tier 1 methods for calculating CH₄ emissions from enteric fermentation for subcategories 3.A.1.a dairy cattle and 3.A.1.b non-dairy cattle. In tables 4–7 of the NID (pp.37–40), Serbia reported that CH₄ emissions from enteric fermentation of dairy and non-dairy cattle constitute key categories, for both level and trend assessments. The TERT noted that CH₄ emissions from cattle represented 81.0 and 73.3 per cent of emissions from enteric fermentation in 1990 and 2022 respectively, making cattle a significant category. In section 1.9 of the NID (p.44), Serbia stated that, in general, for all key categories where a tier 1 method is used, the main constraint preventing implementation of a higher-tier method is a lack of human capacity and other resources. No other specific information was provided in relation to CH₄ emissions from enteric fermentation. The TERT noted that the use of tier 1 methods for these key categories is not in line with the decision tree contained in figure 10.2 of the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.25).</p> <p>During the review, Serbia clarified that the inventory team has made initial efforts to contact relevant national data providers to explore the availability of more detailed data, as required for tier 2 calculations. However, owing to the limited size of the inventory team, resource constraints and low response rates from data providers, it has not yet been possible to systematically collect information on all required parameters for implementing a tier 2 approach for category 3.A.1 cattle, and therefore the tier 1 method was applied.</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
5.A.3	Specified in paragraph 39 of the MPGs 3.B.4 Other livestock – CH ₄ and N ₂ O	<p>The TERT encourages the Party to make every effort to use a higher-tier method for subcategories 3.A.1.a dairy cattle and 3.A.1.b non-dairy cattle in line with the good practice contained in the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.25), including by collecting data needed for developing an enhanced livestock characterization and country-specific EFs, and to report information on how it is addressing or intends to address this issue.</p> <p>In the NID (pp.145–146) Serbia provided information on the population of poultry species, including the population values for the two major poultry species, broilers and layers, which together account for 99 per cent of the poultry population. The TERT noted that the Party did not report information on whether and how lifespan/turnover of poultry was incorporated into its livestock characterization and related relevant assumptions.</p> <p>During the review, the Party clarified that populations for poultry species besides layers are derived from official statistics provided by the Statistical Office of Serbia and are reported as an annual average. For broilers, the Party estimates the average annual population on the basis of the number of animals slaughtered and assumptions regarding production cycle length, including growth and downtime periods. However, the TERT noted that this methodological step is not transparently described in the NID.</p> <p>The TERT recommends that the Party include in the NID a detailed description of the methodology used to estimate the average annual broiler population, including information on data sources for slaughter statistics, assumptions for the length of the production cycle, and any expert judgment applied.</p>
5.A.4	Specified in paragraphs 21 and 23 of the MPGs 3.B Manure management – N ₂ O	<p>Serbia reported in its NID (p.153) the use of tier 1 methods for calculating direct N₂O emissions from manure management for subcategories 3.B.1.a dairy cattle and 3.B.3 swine. In tables 4–7 of the NID (pp.37–40) Serbia reported that N₂O emissions from manure management of dairy cattle and swine constitute key categories (trend and level respectively) for 2022. In section 1.9 of the NID (p.44), Serbia stated that, in general, for all key categories where a tier 1 method was used, the main constraint preventing the implementation of a higher-tier method is a lack of human capacity and other resources. No other specific information was provided related to direct N₂O emissions from manure management. The TERT noted that the use of tier 1 methods for these key categories is not in line with the decision tree provided in figure 10.4 of the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.55).</p> <p>During the review, the Party confirmed that the main constraint preventing the adoption of higher-tier methods is a lack of human capacity and other resources.</p> <p>The TERT encourages the Party to make every effort to use a higher-tier method in line with the good practice described in figure 10.4 of the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.55). The TERT also encourages the Party to report information on how it is addressing or intends to address this issue.</p>
5.A.5	Specified in paragraphs 21, 35 and 47 of the MPGs 3.B.5 Indirect N ₂ O emissions – N ₂ O	<p>The TERT noted that the indirect N₂O emissions reported in CRT 3.B(b) under category 3.B.5 indirect N₂O emissions for 2022 (7.09×10^{-7} kt N₂O), as well as the underlying volatilized N AD (45.15 kg N/year), were approximately six orders of magnitude lower than values reported in the CRTs of neighbouring countries applying comparable tier 1 methods (e.g. 0.26 and 0.43 kt N₂O were reported by Croatia and Hungary respectively). The TERT considered that a discrepancy of this magnitude was unlikely to result from methodological differences between the <i>EMEP/EEA air pollutant emission inventory guidebook 2019</i>, which was used to generate the underlying AD, and the tier 1 method from the 2006 IPCC Guidelines (vol. 4, chap. 10, pp.10.54–10.56), and could instead indicate a unit conversion issue in the transfer of NH₃ and NO_x AD from the CLRTAP inventory into the calculation of indirect N₂O emissions using equation 10.27 of the 2006 IPCC Guidelines (vol. 4, chap. 10, p.10.56).</p> <p>During the review, Serbia confirmed that, as the result of a technical review and QC check of the calculation spreadsheets, it identified that the discrepancy was caused by a unit conversion error in the transfer of NH₃ and NO_x data from the CLRTAP inventory, whereby the values were incorporated using incorrect units,</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
5.A.6	Specified in paragraphs 21, 23 and 39 of the MPGs 3.D.1.a Inorganic N fertilizers – N ₂ O	<p>resulting in the estimates of indirect N₂O being six orders of magnitude lower than expected.</p> <p>The TERT recommends that the Party correct the unit conversion error and report revised estimates of indirect N₂O emissions from manure management for category 3.B.5 indirect N₂O emissions for the time series in line with the tier 1 method provided in the 2006 IPCC Guidelines (vol. 4, chap. 10, pp.10.54–10.56). The TERT encourages the Party to implement category-specific QC procedures for category 3.B.5, in particular with regard to the transfer of AD from the CLRTAP inventory into its calculation files.</p> <p>Serbia reported in its NID (p.160) the use of a tier 1 method for calculating direct N₂O emissions from the application of inorganic N fertilizers to agricultural soils (subcategory 3.D.1.a inorganic N fertilizers). In tables 4–7 of the NID (pp.37–40), Serbia reported that N₂O emissions for this category constitute a key category for both level and trend assessments. In section 1.9 of the NID (p.44), Serbia stated that, in general, for all key categories where a tier 1 method is used, the main constraint preventing implementation of a higher-tier method is a lack of human capacity and other resources. No other specific information was provided in relation to sources of direct N₂O emissions from agricultural soils. According to the NID (p.160), the AD for quantity of inorganic fertilizer applied to agricultural soils were taken from Serbia's Statistical Yearbooks. The TERT noted that the use of tier 1 methods for this key category is not in line with the decision tree provided in figure 11.2 of the 2006 IPCC Guidelines (vol. 4, chap. 11, p.11.9) unless rigorously documented country-specific EFs are not available. Moreover, the specific data set on application quantities for inorganic N fertilizers could not be located in or reproduced from Serbia's Statistical Yearbooks, and no reference was provided for the N content of applicable fertilizers.</p> <p>During the review, the Party clarified that application quantities were in fact obtained through direct communication with the Statistical Office of Serbia, rather than being taken from the Statistical Yearbook, and are based on production, import and export statistics for fertilizers, including ammonium nitrate, ammonium sulphate, calcium ammonium nitrate, monoammonium phosphate, N–phosphorus–potassium complex fertilizers and urea. The Party also clarified that N content values are based on values obtained from personal communications from international experts. The Party also confirmed that the main constraint preventing the adoption of higher-tier methods is a lack of human capacity and other resources.</p> <p>The TERT encourages the Party to make every effort to use a higher-tier method, applying rigorously documented country-specific EFs, in line with the good practice contained in figure 11.2 of the 2006 IPCC Guidelines (vol. 4, chap. 11, p.11.9), including by collecting all necessary data. The TERT also encourages the Party to report information on how it is addressing or intends to address this issue. Furthermore, the TERT recommends that the Party report a description of the methodology used to estimate inorganic fertilizer consumption in the NID, specifying the correct data source, calculation steps, assumptions for N content, and references for all default values used.</p>
5.A.7	Specified in paragraphs 21, 23 and 40 of the MPGs 3.D.1.d Crop residues – N ₂ O	<p>In the NID (p.163) Serbia reported that not all crops were included in the estimation of emissions for subcategory 3.D.1.d crop residues, and that further improvements could be made by expanding crop coverage. However, the NID does not provide a list of the crops included in the calculations, making it difficult to assess the extent to which all relevant crops have been considered. Additionally, Serbia used tier 1 methodology for estimation of emissions even though this category was identified as a key category in table 4 of the NID (p.37), which is not in line with the decision tree provided in figure 11.2 of the 2006 IPCC Guidelines (vol. 4, chap. 11, p.11.9) unless rigorously documented country-specific EFs are not available. In section 1.9 of the NID (p.44), Serbia stated that, in general, for all key categories where a tier 1 method is used, the main constraint preventing implementation of a higher-tier method is a lack of human capacity and other resources. No other specific information was provided in relation to sources of direct N₂O emissions from agricultural soils.</p> <p>During the review, the Party clarified that the following crops were included in the estimation of emissions from crop residues: maize, wheat, sunflower, rapeseed,</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
		<p>soybean, dry bean, potato, sugar beet, lucerne and clover. In addition, the Party confirmed that the main constraint preventing the adoption of higher-tier methods is a lack of human capacity and other resources.</p> <p>The TERT encourages Serbia to make every effort to use a higher-tier methodology, applying rigorously documented country-specific EFs, in line with the good practice contained in figure 11.2 of the 2006 IPCC Guidelines (vol. 4, chap. 11, p.11.9), including by collecting data needed to enable the use of a tier 2 method. The TERT also encourages the Party to report information on how it is addressing or intends to address this issue. The TERT also recommends that the Party provide in the NID, to the extent possible, a complete and explicit list of crops considered in the estimation of emissions from crop residues, along with a justification for the exclusion of any relevant crops.</p>
5.A.8	Specified in paragraphs 21 and 23 of the MPGs 3.D.2.b N leaching and run-off – N ₂ O	<p>Serbia reported in its NID (p.162) the use of a tier 1 method for calculating indirect N₂O emissions from agricultural soils for subcategory 3.D.2.b N leaching and run-off, even though these emissions constitute a key category (level and trend), as shown in tables 4–7 of the NID (pp.37–40). The TERT noted that the use of a tier 1 method for this key category is not in line with the decision tree contained in figure 11.3 of the 2006 IPCC Guidelines (vol. 4, chap. 11, p.11.20) unless rigorously documented country-specific EFs and partitioning fractions are not available. In section 1.9 of the NID (p.44), Serbia stated that, in general, for all key categories where a tier 1 method is used, the main constraint preventing implementation of a higher-tier method is a lack of human capacity and other resources. No other specific information was provided in relation to sources of direct N₂O emissions from agricultural soils.</p> <p>During the review, the Party confirmed that the main constraint preventing the adoption of higher-tier methods is a lack of human capacity and other resources.</p> <p>The TERT encourages the Party to make every effort to use a higher-tier method, applying rigorously documented country-specific EFs and partitioning fractions, in line with the good practice contained in figure 11.3 of the 2006 IPCC Guidelines (vol. 4, chap. 11, p.11.20). The TERT also encourages the Party to report information on how it is addressing or intends to address this issue.</p>
5.A.9	Specified in paragraph 47 of the MPGs 3.G Liming – CO ₂	<p>The TERT noted that AD and emissions for category 3.G liming were reported as “NE” in CRT 3.G and that the Party described emissions for this category under insignificant categories in the NID (p.43); however, a back-of-the-envelope calculation provided by the Party in the NID (p.43) specifies an emission estimate of 39 kt CO₂ eq or 0.063 per cent of national emissions for 2022, indicating that emissions may exceed the threshold of significance (31.29 kt CO₂ eq).</p> <p>During the review, Serbia clarified that efforts were made to obtain the necessary AD by contacting the Ministry of Agriculture, Forestry and Water Management, as well as other relevant institutions; however, no data on the quantities of limestone and dolomite applied to soils were available from these sources.</p> <p>The TERT recommends that the Party estimate and report emissions for category 3.G liming, applying the tier 1 method provided in the 2006 IPCC Guidelines (vol. 4, chap. 11, p.27), and using proxy data, expert judgment or international data sets where national data are unavailable.</p>
5.A.10	Specified in paragraphs 21 and 23 of the MPGs 3.H Urea application – CO ₂	<p>Serbia reported in its NID (p.166) the use of a tier 1 method for CO₂ emissions for category 3.H urea application, even though these emissions constitute a key category (level and trend) according to tables 4–7 of the NID (pp.37–40). In section 1.9 of the NID (p.44), Serbia stated that, in general, for all key categories where a tier 1 method is used, the main constraint preventing implementation of a higher-tier method is a lack of human capacity and other resources. No other specific information was provided in relation to CO₂ emissions from urea application. The TERT noted that the use of a tier 1 method for this key category is not in line with the decision tree provided in figure 11.5 of the 2006 IPCC Guidelines (vol. 4, chap. 11, p.11.33).</p> <p>During the review, the Party confirmed that the main constraint preventing the adoption of higher-tier methods is a lack of human capacity and other resources.</p> <p>The TERT encourages the Party to make every effort to use a higher-tier method, in line with the good practice contained in figure 11.5 of the 2006 IPCC Guidelines</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		(vol. 4, chap. 11, p.11.33). The TERT also encourages the Party to report information on how it is addressing or intends to address this issue.

Table 6

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
6.L.1	Specified in paragraphs 26–27 of the MPGs 4. General (LULUCF) – CO ₂ , CH ₄ and N ₂ O	<p>Serbia reported in its NID (p.171) that for the LULUCF estimates for 1990–2022 it used a patchwork of land-representation sources, including CORINE land-cover editions for 1990, 2000, 2006 and 2012, with post-2012 areas derived by extrapolating 2006–2012 transition rates, while forest land area estimates were based on data from various sources, including the NFI for 2009, FRA 2015 and Ministry of Environmental Protection statistics (NID, pp.178 and 180–181). This combination does not demonstrate that trends and changes across the time series reflect real inter-annual variation, rather than artefacts of shifting data sources, contrary to the principles of the 2006 IPCC Guidelines related to time-series consistency (vol. 1, chap. 5, pp.5.5–5.6). The TERT noted that the most recent data from CORINE land-cover 2018 and the current CORINE land-cover 2024 editions have not been integrated in the calculations, meaning that a decade of land-use change estimates rest on transition rates extrapolated from 2006–2012 data for the LULUCF sector in general, and for category 4.A.1 forest land remaining forest land, which is identified as a key category (CO₂ emissions) in tables 4 and 6 of the NID (pp.37 and 39), in particular.</p> <p>During the review, the Party clarified that time-series consistency was ensured by harmonizing FRA, NFI and CORINE land-cover data, despite differing update cycles. For years after 2012 the Party used trend extrapolation for the estimates, in line with the 2006 IPCC Guidelines, to bridge data gaps and maintain continuity. Missing land-use change data for 2018 and 2024 reflect temporary institutional capacity constraints, including staff transitions affecting data processing. These gaps are being addressed, and future submissions will include recalculations incorporating updated national forest statistics, replacing extrapolated estimates with verified data.</p> <p>The TERT encourages the Party to ensure time-series consistency of data used for emission calculations for the LULUCF sector in general, and for category 4.A.1 forest land remaining forest land, which is a key category, in particular, using the most up-to-date and complete information sources available (e.g. CORINE land-cover 2018 and 2024) and, as needed, apply an appropriate splicing technique (e.g. overlap) from the 2006 IPCC Guidelines (vol. 1, chap. 5, pp.5.8–5.14) for any AD subject to a change in data source across the time series.</p>
6.L.2	Specified in paragraphs 21 and 23 of the MPGs 4.A.1 Forest land remaining forest land – CO ₂	<p>The Party reported in tables 4 and 6 of its NID (pp.37 and 39) that CO₂ emissions and removals for category 4.A.1 forest land remaining forest land are a key category (for both level and trend assessment). In its NID (p.180) Serbia stated that it assumed that carbon stocks from DOM and mineral soils are in equilibrium, and therefore it did not estimate carbon stock changes for these pools. While this assumption is acceptable for tier 1 estimates, estimation of changes in these carbon pools, which could be key categories, is required for the application of higher-tier methods. The TERT noted that the use of a tier 1 method for a key category is not in line with the relevant decision trees of the 2006 IPCC Guidelines, specifically those provided in figures 2.3 (vol. 4, chap. 2, p.2.22) and 2.4 (vol. 4, chap. 2, p.2.32).</p> <p>During the review, the Party explained that it acknowledges the need to use higher-tier methods for key categories, but owing to current data and resource constraints it used available data across the LULUCF sector, which prevented it from producing higher-tier estimates for DOM and mineral soils carbon pools.</p> <p>The TERT recommends that the Party include the explanation in the NID as to why it was unable to adopt a higher-tier method for estimating CO₂ emissions and removals for DOM and mineral soils carbon pools for category 4.A.1 forest land remaining forest land. The TERT encourages the Party to make every effort to use a higher-tier method for the estimation of CO₂ emissions and removals for DOM</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		and mineral soils carbon pools, which could be key categories, for category 4.A.1 forest land remaining forest land, in line with the good practice contained in figures 2.3 and 2.4 of the 2006 IPCC Guidelines (vol. 4, chap. 2, pp.2.22 and 2.32), and to report information on how it is addressing or intends to address this issue.
6.L.3	Specified in paragraph 39 of the MPGs 4(IV) Biomass burning – CO ₂ , CH ₄ and N ₂ O	<p>The Party reported in its NID (pp.175, 180 and 188) that emissions from biomass burning were estimated for wildfires occurring in forest land and grassland. Underlying AD were taken from the FRA country report for Serbia, which includes three land classifications: forests, other wooded land and other lands. In the NID (p.175) the Party stated that the area of grassland burned was calculated as the difference between the total area burned and area of forests burned. It did not provide information with regard to the definition and allocation of area of wildfires occurring on other wooded land, which, if calculated as the difference between total area burned and area of burned forest within the FRA classification scheme, would result in area of wildfires on other wooded land would be allocated to grassland.</p> <p>During the review, Serbia clarified that other wooded land is included within the forest land category, both generally within its national land classification system and with regard to the burned area, and is not treated as a separate land-use category for these estimations.</p> <p>The TERT recommends that the Party report in the NID the rationale for the choice of methods used for estimating emissions from biomass burning, and the descriptions, assumptions, references and sources of information used for the AD for biomass burning, in particular for biomass burning on other wooded land within the FRA classification scheme.</p>
6.L.4	Specified in paragraphs 39 and 56 of the MPGs 4.G HWP – CO ₂	<p>The Party reported in its NID (p.200) that emissions and removals from HWP were estimated on the basis of the <i>2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol</i>, with very limited information provided on methods, assumptions and data sources, and no supplementary information provided on emissions and removals estimated using the production approach according to the 2006 IPCC Guidelines (vol. 4, chap. 12, pp.12.9–12.15).</p> <p>During the review, the Party indicated that it used FAOSTAT data on production, imports and exports for sawnwood, wood-based panels and paperboard, applying net apparent consumption, first-order decay functions and default parameters (e.g. wood density, carbon conversion factors and half-lives), as well as including estimation of domestic feedstock fractions and carbon stock changes.</p> <p>The TERT recommends that the Party provide supplementary information on emissions and removals from HWP estimated using the production approach. Additionally, the TERT recommends that the Party improve the transparency of reporting in the NID by clearly reporting AD sources, as well as parameters, assumptions and calculation steps used for its HWP estimates.</p>

Table 7

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
7.W.1	Specified in paragraphs 45 and 47 of the MPGs 5.B Biological treatment of solid waste – CH ₄	<p>The Party stated in the NID (p.201) that neither composting nor biogas production activities occur in Serbia, and therefore “NO” was reported for AD and emissions for category 5.B biological treatment of solid waste in CRT 5.B. However, the TERT noted that according to information available online (see e.g. https://doiserbia.nb.rs/img/doi/0350-7599/2014/0350-75991402193V.pdf and https://biogas.org.rs/en/), composting and biogas production from anaerobic digestion at biogas facilities take place in Serbia. The 2006 IPCC Guidelines (vol. 5, chap. 4, pp.4.5–4.6) provide a methodology for estimating CH₄ and N₂O emissions from composting and anaerobic digestion at biogas facilities.</p> <p>During the review, the Party confirmed that composting and biogas production at biogas facilities occur in the country and explained that it conducted targeted data-collection efforts and identified two composting facilities currently operating in the</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		country and it has successfully gathered historical AD dating back to the start of their operations in order to estimate and report emissions.
		The TERT recommends that the Party obtain relevant AD and report CH ₄ and N ₂ O emissions from composting and anaerobic digestion at biogas facilities in accordance with the 2006 IPCC Guidelines (vol. 5, chap. 4, pp.4.5–4.6). If this not possible, the TERT recommends that the Party report “NE” in relevant cells of CRT 5.B and report in the NID the reasons for not estimating emissions for these categories, particularly for cases related to methodological or data gaps.
7.W.2	Specified in paragraphs 32, 45 and 47 of the MPGs 5.C Incineration and open burning of waste – CO ₂ , CH ₄ and N ₂ O	<p>The Party stated in the NID (p.201) that there is no waste incineration (category 5.C.1) in Serbia and that open burning of waste (category 5.C.2) may occur in rural areas, but emissions were not estimated as no data are available. In CRT 5.C, both categories were reported as “NO”. In the NID (p.43), the Party explained that emissions were not estimated for category 5.C.2 as they were considered insignificant. However, the calculation presented by Serbia in the NID (p.43) indicates that the likely level of emissions for this category is 84 kt CO₂ eq or 0.13 per cent of the national total, which is above the threshold of significance (31.29 kt CO₂ eq) calculated by the TERT in accordance with paragraph 32 of the MPGs. The TERT noted that the 2006 IPCC Guidelines (vol. 5, chap. 5, pp.5.7–5.15) provide methodologies for estimating CO₂, CH₄ and N₂O emissions from incineration and open burning of waste.</p> <p>During the review, the Party explained that, since waste incineration activities only commenced in 2024 in Serbia, the use of “NO” in CRT 5.C for category 5.C.1 for 1990–2022 is correct. The Party also indicated that, while open burning of waste is strictly prohibited by national legislation, this activity may sporadically occur, but on the basis of expert judgment and preliminary assessments, the resulting emissions are considered insignificant. Nevertheless, the Party has recently started to gather AD for estimating emissions.</p> <p>The TERT recommends that the Party obtain the relevant AD and estimate and report CO₂, CH₄ and N₂O emissions from waste incineration, as appropriate, and open burning of waste. If it is not possible to do so for open burning of waste, the TERT recommends that the Party report “NE” in the relevant cells of CRT 5.C and report in the NID the reasons for not estimating emissions for this category, particularly for cases related to methodological or data gaps.</p>

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
9.1	Specified in paragraph 64(c–d) of the MPGs	The Party indicated in its second NDC (pp.2–3) that the base year for its NDC is 2010 and that the time frame for its implementation is from 1 January 2021 until 31 December 2030. In the appendix to its CTF tables, provided in Excel format, Serbia also indicated that the base year for its NDC is 2010, but it reported the time frame for implementation as 2021–2022. The TERT noted that, in sections 3.5 and 3.6.1 of the BTR (pp.41 and 45), Serbia indicated that the base years (reference points) for its NDC are 1990 (policy reference point) and 2010 (base year for the NDC). Additionally, the Party indicated in the BTR (p.41) that the time frame for NDC implementation is 2021–2023.

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		<p>During the review, Serbia clarified that both 1990 and 2010 are base years for the NDC target and are equivalent to each other, and stated that it will ensure that the base years are reported consistently going forward. The Party acknowledged the inconsistencies identified in the information reported and noted that it will ensure consistent reporting of the implementation time frames.</p> <p>The TERT recommends that Serbia provide, as applicable, accurate and transparent information in the description of its NDC provided in the BTR and CTF tables, consistent with the relevant NDC submission, including information on the base year(s) for its NDC and the time frame specified for its implementation.</p>

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
11.1	Specified in paragraph 83 of the MPGs	<p>In its BTR, the Party provided for its actions and PaMs information on costs (pp.52–61 and 64–67), non-GHG mitigation benefits (pp.67–71) and how mitigation actions interact with each other (pp.62–63). However, Serbia did not provide this information for each of the actions and PaMs reported. The TERT also noted that costs of PaMs were grouped together in most cases.</p> <p>During the review, the Party did not fully clarify the reporting issue regarding the reasons for not being able to provide information for each of the actions and PaMs reported. Nevertheless, the Party provided additional documentation explaining the economic, environmental and social impacts of the implementation of its actions, which included information on the costs, non-GHG mitigation benefits and how mitigation actions interact with each other, and recognized the reporting issue identified. The Party clarified that it will ensure that consistent information is provided and stated that the reporting issue will be addressed.</p> <p>The TERT encourages Serbia to provide in the BTR, for each action, policy and measure reported, information on costs, non-GHG mitigation benefits and how the mitigation actions interact with each other, as appropriate, or if this is not possible, to explain why and indicate that it has elected not to report this information for each of the actions and PaMs reported.</p>
11.2	Specified in paragraph 84 of the MPGs	<p>Serbia indicated in its BTR (p.42) that mitigation co-benefits highlighted in its NDC (annex B, table 3, p.4, on scope and coverage) were incorporated into mitigation planning but were not explicitly integrated within the adaptation measures. In its BTR (pp.52–61), Serbia provided information on 19 PaMs with a significant impact on GHG emissions and removals, organizing its reporting by sector. Further, in CTF table 5, reported in annex A to the BTR (pp.166–168), two additional measures were included which relate to adaptation actions with mitigation co-benefits; however, no information on how these measures support the implementation and achievement of the NDC was provided in CTF table 5 (e.g. description, objectives, status, sectors affected). The TERT noted that while Serbia's NDC consists of mitigation co-benefits resulting from its adaptation actions, the BTR does not contain relevant information on PaMs contributing to mitigation co-benefits resulting from adaptation actions.</p> <p>During the review, the Party acknowledged the issue identified and clarified that it will address the consistency of the information reported.</p> <p>The TERT recommends that Serbia report relevant information on PaMs contributing to mitigation co-benefits resulting from adaptation actions.</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
11.3	Specified in paragraph 85 of the MPGs	<p>In CTF table 5, included in annex A to the BTR (pp.166–168), Serbia provided an emission reduction estimate for one policy or measure (increasing the use of RES in electricity production), with an achieved emission reduction of 495 (the unit of measurement was not specified and the year for the achievement was not shown). The TERT noted that the column for emission reductions achieved was difficult to see in the table. In the version of CTF table 5 provided in Excel format, the emission reduction estimate for this policy or measure was not included. Additionally, the TERT noted that Serbia provided in the version of CTF table 5 provided in Excel format estimates of emission reductions for six additional PaMs, which were not included in the version of CTF table 5 included in the BTR. For the PaMs for which no emission reduction estimates were provided, there was no explanation as to why these estimates were not provided in the BTR or CTF table 5.</p> <p>During the review, the Party acknowledged the issue identified and clarified that it will ensure consistency between the information reported in CTF table 5 and the information provided in the BTR.</p> <p>The TERT recommends that Serbia provide, to the extent possible, estimates of expected and achieved GHG emission reductions for all its actions and PaMs in tabular format, ensuring completeness, clarity and consistency of the information provided between CTF table 5 and the BTR.</p>
11.4	Specified in paragraph 86 of the MPGs	<p>In CTF table 5, which was included in annex A to the BTR (pp.166–168) as well as provided in Excel format, Serbia provided emission reduction estimates for seven PaMs in total. The TERT noted that the methodologies and assumptions used to estimate the GHG emission reductions for each of these PaMs were not described at all in the BTR.</p> <p>During the review, the Party provided a description of the methodologies used to estimate the GHG emission reductions and additional documentation on the modelling methodologies and assumptions used to estimate the emission reductions for each action, policy and measure.</p> <p>The TERT recommends that Serbia describe the methodologies and assumptions used to estimate the GHG emission reductions due to each action, policy and measure, to the extent available.</p>

Table 12

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
12.1	Specified in paragraph 91 of the MPGs	<p>Serbia reported in CTF table 6 a summary of GHG emissions and removals as its NIR was submitted as a stand-alone document. The TERT noted that the values reported in CTF table 6 for all years of the time series differ from those reported in CRT 10.</p> <p>During the review, the Party acknowledged the inconsistencies identified and indicated that it is working to guarantee full coherence for the next BTR.</p> <p>The TERT recommends that Serbia report in tabular format the summary of its GHG emissions and removals, providing information that corresponds fully to its most recent NIR and ensuring consistency of data with the NIR for all years of the time series.</p>

Table 13

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
13.1	Specified in paragraph 95 of the MPGs	<p>Serbia reported projections for 2025, 2030, 2035 and 2050 in the BTR (no data were provided for 2040 and 2045) and only reported projections for 2025, 2030 and 2035 in CTF tables 7–9. The TERT noted that the projections to be reported by the Party shall extend at least until 2040; however, these projections were not included in either the CTF tables or the BTR.</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		<p>During the review, the Party acknowledged the inconsistencies identified and indicated that it is working to guarantee full coherence for the next BTR.</p> <p>The TERT recommends that Serbia report emission and removal projections starting from the most recent year in its NIR and extending at least 15 years beyond the next year ending in zero or five in the BTR and the CTF tables.</p>
13.2	Specified in paragraph 96(a) of the MPGs	<p>Serbia reported in its BTR (pp.72–87) information on the modelling approach and key underlying assumptions and parameters used for projections. This information mainly covers three models: the PRIMES General Equilibrium Model – Economy-Energy-Environment; Common Agricultural Policy Regional Impact Analysis; and the IPCC waste tool. However, the TERT noted that from the information provided it is not possible to understand whether the models used cover all of the Party’s national total emissions. Specifically, in figure 18 of the BTR (p.72) Serbia showed that, regarding the modelling approach, 4 per cent of emissions are “linked to Primes TPES” and a further 4 per cent are linked to “econometric funct.”, but no further explanation of the methodology used for the projections of these emissions was provided. The descriptions in the BTR do not make it possible for the TERT to understand which sector or category these emissions have been allocated to. Moreover, under the waste sector, Serbia reported specific information on projections for solid waste disposal, but no information was provided for the other categories in the sector.</p> <p>During the review, the Party clarified that “linked to Primes TPES” refers to projections where PRIMES TPES is a main driver and that “econometric funct.” refers to an econometric function as a mathematical relationship used to explain or predict a variable (e.g. GHG emissions) using one or more influencing factors on the basis of real-world data such as GDP. The Party also acknowledged that no further information was provided on how emission projections where PRIMES TPES is a main driver were calculated. The Party also recognized that information for the waste sector is missing.</p> <p>The TERT encourages Serbia to fully describe in the BTR the methodology used to develop the projections, including models and/or approaches used and key underlying assumptions and parameters used for each sector, covering national total emissions.</p>
13.3	Specified in paragraph 96(c) of the MPGs	<p>Serbia reported emission projections for the WM, WAM and ‘without measures’ scenarios, covering 2025–2050 in the BTR and 2025–2035 in the CTF tables. The TERT noted that the Party included a dedicated section in its BTR (pp.87–97) with information on assumptions for PaMs included in the WM and WAM scenarios, but this information does not correspond to the PaMs reported in section 3.7 of the BTR (pp.42–63) on mitigation PaMs, actions and plans. Moreover, Serbia did not specify until which year the PaMs included in the WM scenario are implemented or adopted.</p> <p>During the review, Serbia provided two reports on its climate strategy and action plan (Matej Gasperic et al., 2018, about scenarios, and Matej Gasperic et al., 2019, about economic, environmental and social impacts), where some information can be found on the assumptions for PaMs included in different scenarios. According to these reports, both the WM and WAM scenarios take into account Serbia’s adopted national PaMs until the end of 2015. The Party also explained that, owing to the time needed to calculate projections and the internal procedure for national authorities approving the final BTR, there are differences in the information provided between the time when a policy or measure is implemented, adopted or planned; its incorporation in the scenarios; and the final drafting of the BTR. The TERT noted that in the BTR there is no reference to the above-mentioned reports, and it is not clear how PaMs adopted and planned between 2015 and the latest available inventory year have been considered and whether these PaMs can be considered currently adopted.</p> <p>The TERT encourages Serbia to describe in the BTR the assumptions for PaMs included in the WM and WAM projections, specifically identifying PaMs used for the construction of the WM and WAM scenarios according to the definitions provided in footnote 1 to paragraph 94 of the MPGs.</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
13.4	Specified in paragraph 96(d) of the MPGs	<p>Serbia reported in its BTR (p.100) that a sensitivity analysis was conducted for the WM scenario with the objective of identifying the impact of the changes in three main drivers (economic growth/GDP, carbon markets/emissions trading scheme prices and international fuel prices). However, the TERT noted that in the BTR (pp.100–102) the results of the sensitivity analysis were only described for GDP, and results were not presented for the other two drivers. Some information can be found on fuel prices in the BTR (p.102), but no information was provided on the results of the sensitivity analysis for emissions trading scheme prices. Moreover, the TERT noted that, even where information on results was provided (i.e. for GDP), the Party used different scenario acronyms without providing a clear explanation. These factors resulted in an unclear description of which methodologies and parameters were used for the sensitivity analysis.</p> <p>During the review, Serbia provided explanations for some of the acronyms used to identify scenarios and drivers in the sensitivity analysis.</p> <p>The TERT encourages Serbia to provide the results of the sensitivity analysis for any of the projections and to provide a brief and clear explanation of the methodologies and parameters used.</p>
13.5	Specified in paragraph 97 of the MPGs	<p>In its BTR (p.108), Serbia reported on three key indicators selected for measuring progress in achieving its NDC target: total GHG emissions (excluding LULUCF), expressed in CO₂ eq; share of RES in electricity generation; and share of RES in gross final energy consumption. However, the TERT noted that no projection data were presented for these indicators in the BTR, and that in CTF table 10 (Excel format), projections were only provided for the key indicator on total GHG emissions (excluding LULUCF). Moreover, since Serbia reported three different scenarios, it is not clear which one the projections of the indicator relate to. The TERT also noted that the share of RES in electricity generation and the share of RES in gross final energy consumption are not identified as indicators selected to track progress in achieving the NDC target in section 3.6 of the BTR (p.43) or in CTF tables 1 and 4.</p> <p>During the review, the Party explained that all three indicators are referred to the WM scenario and that there is full correspondence between the indicator total GHG emissions (excluding LULUCF) reported in CTF table 10 and the total emissions excluding LULUCF reported in CTF table 7. The TERT acknowledges the clarification provided but notes that there is no clear correspondence with regard to key indicators between the information reported in the BTR (pp.43 and 108) and the information reported in CTF tables 1, 4 and 10.</p> <p>The TERT recommends that Serbia provide projections on key indicators selected to track progress in achieving the NDC, including relevant related information and ensuring full coherence between the BTR and CTF table 10 with regard to the information provided, as well as consistency with the submitted NDC.</p>
13.6	Specified in paragraph 98 of the MPGs	<p>The TERT noted that CTF tables for reporting information on projections, adopted under paragraph 1(b) of decision 5/CMA.3, provide a list of sectors in accordance with paragraph 82(f) of the MPGs. The TERT also noted that in CTF tables 7–9 emissions from transport also seem to be accounted for in the energy sector, in addition to the emissions reported for the transport sector as defined in paragraph 82(f) of the MPGs. Specifically, across all four reported years (2022, 2025, 2030 and 2035), the sum of sectoral emissions consistently exceeds the national total emissions without LULUCF. For example, for 2022 the difference between the sum of emissions from the reported sectors and the national total emissions amounts to 8,167.14 kt CO₂ eq, which is virtually identical to the transport sector emissions reported for the same year (8,167.13 kt CO₂ eq). A similar pattern holds for 2030, where the gap of 7,433.14 kt CO₂ eq mirrors the transport emissions reported in the WM scenario (7,433.15 kt CO₂ eq). This systematic difference across all reported years suggests that transport emissions may have been double counted.</p> <p>During the review, the Party explained that its interpretation for the reporting is that the requirements refer to the IPCC sectors, and that there is no specific provision in the MPGs specifying that the sum of all sectoral emissions shall be equal to the national total emissions with/without LULUCF. According to the Party, transport emissions should be reported both as part of the energy sector and</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		separately. The TERT recalls that no reference is made to the IPCC sectors in the MPGs or in decision 5/CMA.3; however, double counting of emissions is always to be avoided, as per the MPGs (para. 3(g)).
		The TERT recommends that the Party report projections in the BTR using the sectors provided in CTF tables, as defined by decision 5/CMA.3, and in accordance with paragraph 82(f) of the MPGs, avoiding any double counting of emissions.
13.7	Specified in paragraph 99 of the MPGs	<p>The TERT noted that Serbia reported information on the latest available inventory year (2022) in CTF table 6, and in CTF tables 7–9 on projections. However, the TERT noted that data reported in CTF table 6 are not consistent with inventory data reported in CRT 10 (see ID# 12.1 above) and that there are some inconsistencies between CTF tables 7–9 and data reported in CTF table 6 and CRT 10, both for the totals by sector and gas, particularly for the agriculture and LULUCF sectors, and for CO₂ and CH₄. Regarding sector totals, for most sectors there are no or negligible differences between the values reported in CTF table 6 and CTF tables 7–9; however, notable cases of divergence for 2022 concern agriculture (a difference of 12.18 kt CO₂ eq) and LULUCF (a difference of 27.09 kt CO₂ eq), which together are almost equal to the overall discrepancy in the national total emissions with LULUCF of 39.32 kt CO₂ eq reported in CTF table 6 and CTF tables 7–9 (58,049.81 versus 58,010.49 kt CO₂ eq). Regarding the totals for gases, N₂O, HFCs, SF₆ and other fluorinated gases show no differences between the two sets of tables; however, the most significant discrepancies are found in net CO₂ (–27.17 kt CO₂ eq) and in CH₄ emissions from LULUCF (–12.16 kt CO₂ eq).</p> <p>During the review, the Party explained that the inconsistencies identified are due to compilation errors caused by time constraints and acknowledged the findings of the TERT.</p> <p>The TERT recommends that Serbia ensure full coherence between the presented projections and actual inventory data for preceding years.</p>

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

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

II. Capacity-building needs³ identified by the Party and by the technical expert review team in consultation with the Party during the technical expert review of its first biennial transparency report

2. Table 15 presents capacity-building needs identified by the Party and by the TERT in consultation with the Party during the technical expert review of its BTR1.

Table 15

Capacity-building needs identified in consultation with the Party

<i>ID#</i>	<i>Reporting requirement</i>	<i>Area in which capacity-building is needed</i>
General reporting		
NA	NA	No capacity-building needs identified
NIR – general		

³ As referred to in paras. 7, 8 and 162(d) of the MPGs.

<i>ID#</i>	<i>Reporting requirement</i>	<i>Area in which capacity-building is needed</i>
2.G_CBN.1	Specified in paragraphs 18 and 21 of the MPGs	Strengthening and maintaining national institutional capacity by establishing a dedicated and permanent inventory team, with sufficient staff for coordinating and overseeing the regular compilation of the inventory, implementing systematic improvements, including recommendations of the TERT, and ensuring continuity of the inventory process (high priority)
2.G_CBN.2	Specified in paragraphs 18 and 21 of the MPGs	Enhancing knowledge related to inventory preparation and data requirements across institutions contributing to the GHG inventory to ensure the systematic, standardized and sustainable flow of appropriate information, thereby supporting continuity and consistency in inventory preparation (high priority)
NIR – energy		
NA	NA	No capacity-building needs identified
NIR – IPPU		
NA	NA	No capacity-building needs identified
NIR – agriculture		
5.A_CBN.1	Specified in paragraphs 21 and 23 of the MPGs	Establishing dedicated institutional arrangements and a sustained process for livestock characterization, which include structured collaboration between the inventory team, the Statistical Office of Serbia, the Ministry of Agriculture, Forestry and Water Management and research institutions, to ensure the systematic collection of information for developing cattle-specific parameters required to transition from tier 1 to tier 2 methods for key categories (high priority)
NIR – LULUCF		
6.L_CBN.1	Specified in paragraphs 21, 26 and 47 of the MPGs	Developing and retaining in-country technical expertise with regard to acquiring, processing and integrating updated data sets, which are harmonized with the national forest inventory and national statistics, into the national land-representation system under a regular cycle, with a focus on enhanced modelling (e.g. for forest land, biomass burning and organic soils) (high priority)
NIR – waste		
NA	NA	No capacity-building needs identified
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement		
8_CBN.1 ^a	Specified in paragraphs 80, 85 and 92 of the MPGs	Establishing dedicated institutional and legal arrangements and building technical capacity and skills at the national level in relation to collecting data, modelling and evaluating actions and PaMs, and tracking their implementation with the aim of reporting on GHG projections and achieved and expected emission reductions resulting from actions and PaMs (high priority)

^a Capacity-building need identified by the Party in its BTR1.

Annex

Documents and information used during the review

A. Reference documents

BTR1 of Serbia. Available at <https://unfccc.int/first-biennial-transparency-reports>.

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“Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”. Decision 5/CMA.3. FCCC/PA/CMA/2021/10/Add.2. Available at <https://unfccc.int/documents/460951>.

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B. Additional information provided by the Party

Responses to questions during the review were received from Ana Repac (Ministry of Environmental Protection of Serbia), including additional material. The following references were provided by Serbia and may not conform to UNFCCC editorial style as some have been reproduced as received:

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Environmental Protection Agency, Republic of Serbia. 2026. *Additional information related to wastewater streams in Serbia (internal document)*. Belgrade.

Environmental Protection Agency, Republic of Serbia. 2026. *Calculation spreadsheet related to chemical industry (internal document)*. Belgrade.

Environmental Protection Agency, Republic of Serbia. 2026. *Calculation spreadsheet related to the production of mineral fertilizers (internal document)*. Belgrade.

Environmental Protection Agency, Republic of Serbia. 2026. *Calculation spreadsheet related to the import and export of mineral fertilizers (internal document)*. Belgrade.

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