

**Opinion**  
**of the European Union Affairs Committee of the Senate of the Republic of Poland**  
**concerning the Proposal for a Decision of the European Parliament and of the Council**  
**on accounting rules and action plans on greenhouse gas emissions and removals**  
**resulting from activities related to land use, land use change and forestry**  
**COM(2012)93**

**adopted at the sitting of 8 May 2012**

1. The European Union Affairs Committee of the Senate of the Republic of Poland (EUAC) agrees with the European Commission that the rules for accounting for and reporting of greenhouse gas emissions from the sector of land use, land use changes and forestry (LULUCF) should be harmonized within the EU. It will help to ensure uniform conditions for economic activities and will foster effective implementation of the EU climate policy in this sector.
2. The EUAC takes the view, however, that the solutions contained in the Proposal for a Decision go too far, and as such they require significant changes and clarification of details, among other things, to ensure their consistency with the objectives agreed by the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) and the Kyoto Protocol.
3. The EUAC is of the opinion that the definition of forest proposed in Article 2 is unfavourable for Poland, as it is different from the definition adopted by Poland for the purposes of the Kyoto Protocol and the UNFCCC. If this new definition of forest is used, the forest land area reported to the EC within the framework of the forest management will be reduced. As a result, the reported net volume of carbon removals will be lower than the one reported to the Kyoto Protocol under the UNFCCC. It may also contribute to the burden of double reporting of emissions and removals to the UNFCCC and to the EC.
4. According to the EUAC, the adoption of the new definition of forest would also make it necessary to establish a new reference level for forest management which would be much less favourable for Poland.
5. The EUAC is against empowering the European Commission to adopt delegated acts to update reference levels established by the EU Member States as the Parties to the UNFCCC. As stated in Article 6.9, the EC would be able, by means of delegated acts, to make decisions that go beyond the international commitments made by particular Member States within the framework of the UNFCCC.
6. The EUAC believes that the Member States must continue to play a leading role in establishing the reference levels, while the role of the EC should be limited to expressing opinions on changes to these levels in particular Member States.
7. In the opinion of the EUAC, if the requirement to establish action plans for the LULUCF sector is maintained, the EC should not assess these plans or make recommendations, because the Proposal for a Decision does not contain any objective guiding criteria that could be used by the EC.

