



EUROPEAN COMMISSION

Brussels, 14.11.2012
C(2012) 8181 final

Dear President,

The Commission would like to thank the Senat for its Opinion on 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 final}, and apologizes for the delay in replying. The Commission welcomes the analysis and has taken particular note of the main observations raised in this opinion, on which it would like to offer the following comments:

1. Consistency with the international framework

This legislative proposal is in line with the relevant international decisions, in particular with Decision 2/CMP.7 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol ('Decision 2/CMP.7') ensuring an appropriate level of coherence between the Union's internal rules and methodologies agreed within the United Nations Framework Convention on Climate Change (UNFCCC). At the same time, the proposal reflects the particularities of the EU's Land Use, Land Use Change and Forestry (LULUCF) sector. As a consequence, in some cases, the accounting rules are similar to, but more comprehensive than the ones discussed and employed at international level. This responds to the objective of putting in place harmonized and sound accounting rules for all Member States and creating a level playing field. Another important element which had to be considered in drafting the legislative proposal is the need to ensure legal clarity required under the EU legal framework, especially as regards definitions and accounting requirements.

2. Definition of forest and link with reference levels for forest management accounting

The Commission takes note of the Senat's concerns regarding differences in the definition of forest under the Kyoto Protocol and the one included in this legislative proposal, and the respective links with the calculation of reference levels for forest management. This definition is consistent with the forest definition used under the Food and Agricultural Organization. The Commission's assessment is that there is sufficient flexibility in this definition and in the related forest management provisions to allow Member States to use revised reference levels consistent with the relevant methodologies under the Kyoto Protocol.

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Such changes in the reference levels would not necessarily imply a negative situation for Poland.

3. Burden of double reporting

The Commission is committed to minimizing the Member States' administrative burden in view of reporting under the existing Kyoto Protocol and the UNFCCC and under the proposed EU legislative framework. Deviations will not be necessary, unless benefits clearly outweigh costs and only in specific cases.

4. Commission's role on updating reference levels

According to the respective provisions in the legislative proposal, Member States can carry out technical corrections to their reference levels for forest management in accordance with the methodologies and the rules agreed at international level in the respective decisions, subject to review under the UNFCCC. The Commission's power to adopt delegated acts relates to the need to update those reference levels for the purpose of this EU legislation. The Commission's role is to ensure that reference levels are always in line with those in international decisions.

5. Assessment of LULUCF Action Plans

The Commission's role in the evaluation of the LULUCF Action Plans is in line with its role in ensuring the application of Union legislation, as well as the promotion of the general interest of the Union as provided for in Article 17 of the Treaty on the European Union. This evaluation would ensure that all elements laid down in Article 10(2) of the legislative proposal are being included in the Member States LULUCF Action Plans. To this end, the Commission can issue recommendations with a view to enhance Member States' efforts and to promote good practice for limiting or reducing emissions and maintaining or increasing removals in the LULUCF sector. According to Article 288 of the Treaty on the Functioning of the European Union, recommendations have no binding force.

I hope that these explanations address the issues raised by the Senat and look forward to continuing our political dialogue in the future.

Yours faithfully,

*Maroš Šefčovič
Vice-President*