Dear LULUCF Team,

Thank you for the draft.

On behalf of Denmark I would like to submit the following comments:

- The Danish FRL as stated in the annex reflects the number given in the Danish NFAP in Table 1, FRL for 20 year transition of afforestation, incl. HWP (line I+II+V) – for 2021-2025. During the consultation in May 2020 the commission confirmed that when Denmark have received an approved reporting based on a 30 year transition for afforestation, a technical correction to the number of Table 2 line I+II+V (+856,000 tCO2eq/yr) for the FRL will be accepted. It should be reflected in the text that a technical correction is possible, in accordance with Article 6(2), and that a technical correction will result in alteration of Annex 4 section C.

- It would be appreciated if the Commission could indicate the time and process for the determination of the FRL for the period 2026-2030. According to the Regulation 841 (29) and Article 8.3 the FRL should be submitted by 30 June 2023. The process for the NFAP and the review process have included both periods 2021-2025 and 2026-2030. The Regulation Article 8.3 only requires one NFAP.

Kind regards