



COMISIÓN DE LAS COMUNIDADES EUROPEAS

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COMUNICACIÓN DE LA COMISIÓN

«Orientaciones complementarias para los planes de asignación del período 2008-2012 en el ámbito del régimen de comercio de derechos de emisión de la UE»

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(Texto pertinente a efectos del EEE)

1. INTRODUCCIÓN

1. La presente Comunicación proporciona orientaciones a los Estados miembros para elaborar los planes nacionales de asignación del segundo período de comercio (2008 a 2012). Esta Comunicación no forma parte de la revisión en curso de la Directiva de comercio de derechos de emisión¹ («la Directiva»), que debe ser objeto de un informe de la Comisión al Parlamento Europeo y al Consejo en junio de 2006, en el que se incluirán propuestas para mejorar el funcionamiento del régimen comunitario de comercio de derechos de emisión («RCCDE»), si procede. En esa revisión, la Comisión tiene en cuenta la opinión de las partes interesadas sobre toda una serie de cuestiones relativas al funcionamiento y a las repercusiones de dicho régimen.
2. Las presentes orientaciones completan las publicadas por la Comisión el 7 de enero de 2004² para la aplicación de los criterios del anexo III de la Directiva. Las orientaciones anteriores incluían en particular un análisis técnico de la interpretación y la interacción de los diferentes criterios del anexo III y precisan su función en la evaluación de los planes de asignación por parte de la Comisión. En el anexo 3 se resume la información clave del primer documento de orientación.
3. La Comisión considera necesario ofrecer orientaciones adicionales para integrar de manera coherente las enseñanzas extraídas de la primera fase de asignación. Observa que el carácter general de los criterios enumerados en el anexo III de la Directiva deja margen para su aplicación y comparte la opinión de los Estados miembros y de numerosas partes interesadas en cuanto a la necesidad³ de orientaciones complementarias para garantizar la coherencia de los planes de asignación del segundo período.
4. En general, los Estados miembros y las partes interesadas se inclinan por una mayor armonización de las normas de asignación. La Comisión considera necesario lograr

¹ Directiva 2003/87/CE del Parlamento Europeo y del Consejo, de 13 de octubre de 2003, por la que se establece un régimen para el comercio de derechos de emisión de gases de efecto invernadero en la Comunidad y por la que se modifica la Directiva 96/61/CE del Consejo, DO L 275 de 25.10.2003, pp. 32–46, modificada por la Directiva 2004/101/CE del Parlamento Europeo y del Consejo, de 27 de octubre de 2004, por la que se modifica la Directiva 2003/87/CE, por la que se establece un régimen para el comercio de derechos de emisión de gases de efecto invernadero en la Comunidad con respecto a los mecanismos de proyectos del Protocolo de Kioto, DO L 338 de 13.11.2004, p. 18.

² COM(2003) 830 final.

³ El 1 de diciembre de 2005, el Consejo instó a la Comisión a hacer todo lo posible para proporcionar orientaciones en un plazo que permitiera preparar los segundos planes nacionales de asignación.

la mayor coherencia posible en el segundo periodo de comercio, habida cuenta de que los Estados miembros evolucionan a un ritmo diferente respecto a sus objetivos de Kioto. Además, convendría que la armonización continuara después de 2012. La Comisión analizará estas cuestiones en el contexto de la revisión estratégica del «RCCDE» y, a continuación, presentará propuestas, si procede, para mejorar el funcionamiento del régimen preservando, al mismo tiempo, la estabilidad reglamentaria.

5. La Comisión invita a los Estados miembros a simplificar los planes del segundo periodo de comercio. Unos planes sencillos facilitan a las partes interesadas la comprensión del instrumento e incrementan asimismo la transparencia y la previsibilidad. Los Estados miembros deben tratar de preparar planes nacionales de asignación lo más sencillos posible, sobre todo por lo que respecta a los métodos de asignación y a las normas sobre los nuevos entrantes y los cierres. Los Estados miembros deben evaluar seriamente la necesidad y la eficacia de las normas de la primera fase de planes nacionales de asignación y mantener únicamente las que consideren absolutamente necesarias.
6. Para aumentar la transparencia de los planes, la Comisión ha preparado una serie de cuadros⁴ que resumen de manera armonizada cierta información básica incluida en los planes nacionales de asignación. La Comisión considera esos cuadros parte integrante de la segunda serie de planes nacionales de asignación y confía en que los Estados miembros los utilicen. Además de ello, insta a los Estados miembros a seguir empleando el formato común⁵ elaborado para los primeros planes y, al igual que en la primera fase, garantizará una evaluación totalmente coherente de todos ellos.

2. RESUMEN DE LA EXPERIENCIA ADQUIRIDA CON LOS PLANES DE ASIGNACIÓN DE LA PRIMERA FASE (2005-2007) Y ENSEÑANZAS GENERALES PARA LA SEGUNDA FASE (2008-2012)

7. La primera fase del proceso de asignación se extendió durante un periodo de 15 meses, desde la fecha límite de notificación, el 31 de marzo de 2004, hasta la última decisión de la Comisión, el 20 de junio de 2005, siendo por tanto más larga de lo previsto en la Directiva. El proceso de aprobación se prolongó hasta bien entrado el primer periodo de comercio, iniciado el 1 de enero de 2005. Los retrasos registrados a escala nacional en materia de notificación, aprobación y finalización de algunos planes generaron incertidumbre no sólo entre las empresas y las autoridades nacionales correspondientes sino también entre los agentes del mercado de derechos de emisión de toda Europa. Esto pone de manifiesto la importancia de que se notifiquen de manera oportuna y completa los planes nacionales de la segunda fase. La Comisión considera que el período de tres meses previsto en el artículo 9, apartado 3, sólo puede comenzar una vez se haya presentado un plan nacional de asignación completo. Recuerda por tanto a los Estados miembros su obligación de respetar la fecha límite de 30 de junio de 2006 a fin de que pueda concluir el segundo proceso de asignación, incluida la consiguiente decisión final sobre los planes nacionales, con un plazo suficiente antes de que empiece el segundo periodo de

⁴ Véase el anexo 10.

⁵ COM(2003) 830 final, pp. 25-29.

comercio, es decir, el 1 de enero de 2008. La Comisión no aceptará ninguna enmienda a los planes nacionales de asignación notificados después de la fecha límite de 31 de diciembre de 2006, indicada en el artículo 11, apartado 2, de la Directiva, salvo las que se soliciten en la decisión de la Comisión correspondiente a un plan determinado.

8. Reconociendo que la primera fase constituye un periodo de aprendizaje, la Comisión ha evaluado los planes de asignación del primer periodo de forma pragmática. En este proceso cabe destacar algunos elementos importantes, que se resumen a continuación, y que ponen de manifiesto la convergencia de elecciones y enfoques entre Estados miembros (para más detalles, véase el anexo 4):
- Es necesario un mayor recurso al comercio de derechos de emisión para alcanzar los objetivos de Kioto de manera rentable.
 - Las asignaciones han sido, en general, más limitadas en el sector de la generación de electricidad que en otros sectores sujetos al régimen.
 - Los Estados miembros cuyas emisiones reales son mucho más elevadas respecto a sus objetivos de Kioto pretenden adquirir una cantidad considerable de unidades de Kioto.
 - La no aceptación de ajustes *ex-post* es esencial para el desarrollo del mercado de derechos.
 - Algunos planes de asignación son más complejos de lo necesario y no son suficientemente transparentes.

3. OTRAS ORIENTACIONES SOBRE CUESTIONES ESPECÍFICAS DE LOS PLANES NACIONALES DE ASIGNACIÓN DEL SEGUNDO PERIODO

3.1. Progresos respecto a los objetivos de Kioto

9. En el informe de situación de 2005⁶, la Comisión evaluó los progresos realizados por los Estados miembros respecto a los objetivos de Kioto. Cuando se comparan las emisiones reales efectivas de 2003 y las emisiones autorizadas para el periodo 2008-2012, se observa que un número considerable de Estados miembros tiene que estrechar distancias, algunas significativas. En la actualidad, parece que Austria, Bélgica, Dinamarca, Finlandia, Alemania, Irlanda, Italia, Luxemburgo, Países Bajos, Portugal, Eslovenia y España, en particular, no van bien encaminados respecto a sus objetivos de Kioto. En esos Estados miembros deben hacerse más esfuerzos durante el segundo periodo para cumplir sus objetivos, lo que no significa que no se requieran también medidas adicionales en otros Estados miembros. Dado que es improbable que las distancias puedan estrecharse *únicamente* exigiendo una reducción de emisiones al sector que no está sujeto al comercio o confiando en la adquisición de unidades de Kioto, debe recurrirse más al RCCDE a fin de explotar su potencial.

⁶ Informe de la Comisión «Progresos realizados hacia los objetivos contraídos por la Comunidad en Kioto», de 15 de diciembre de 2005, COM(2005) 655.

3.2. Establecimiento de límites nacionales

10. De acuerdo con el criterio 3 del anexo III (véase el anexo 2 adjunto), la cantidad de derechos debe atenerse al potencial de reducción de emisiones, incluido el tecnológico, de las actividades reguladas por el régimen. Eso significa que la combinación del potencial económico y tecnológico de reducción de emisiones determina el límite máximo a escala nacional.
11. Dos de los factores más importantes que impulsan las tendencias de las emisiones son el crecimiento económico (PIB, a mayor crecimiento, mayores emisiones) y la intensidad de carbono (emisiones por unidad de PIB, a mayor reducción de la intensidad de carbono, menores emisiones). En principio, cuanto más rápido crece la economía, se introducen las nuevas tecnologías y se renuevan las reservas de capital, más aumenta la productividad y disminuye la intensidad de carbono. La parte creciente del sector terciario y el declive paralelo del sector secundario en las economías europeas contribuyen aún más a este efecto. Además de ello, la introducción del RCCDE y el precio del carbono aplicado en el sector sujeto a comercio de derechos de la UE estimularán aún más la reducción de la intensidad de carbono.
12. Durante el periodo 1990-2000, la reducción de la intensidad de carbono equilibró e incluso compensó el crecimiento económico, lo que significa que las emisiones de gases de invernadero se mantuvieron estables o disminuyeron. El cuadro siguiente indica que esta tendencia podría mantenerse durante la presente década (2000-2010). Es preciso señalar que las estimaciones para el periodo 2000-2010 no tienen en cuenta los incentivos establecidos en la primera fase del RCCDE y, por tanto, es muy probable que se subestime la reducción real de la intensidad de carbono durante ese periodo.

Cuadro A: Índice de crecimiento real y previsto del PIB y tendencias respecto a la intensidad de carbono⁷:

	Evolución anual del PIB (en %)	Mejora anual de la intensidad de carbono* (en %)	Efecto neto combinado sobre la tendencia de emisiones anuales (en %)
<i>Evolución real entre 1990 y 2000</i>			
EU25	2,0	2,3	-0,3
EU15	2,0	1,9	0,1
Nuevos Estados miembros	1,7	3,9	-2,2
<i>Evolución prevista entre 2000 y 2010</i>			

⁷ Fuente: Comisión Europea, Dirección General de Energía y Transportes, *European Energy and Transport Trends to 2030*, Apéndice 2, enero de 2003, véase el sitio Internet siguiente: http://europa.eu.int/comm/dgs/energy_transport/figures/trends_2030/index_en.htm.

EU25	2,5	2,2	0,3
EU15	2,4	2,1	0,3
Nuevos Estados miembros	3,8	3,6	0,2

Nota: * La intensidad de carbono expresa la relación entre las emisiones de CO₂ y el PIB.

13. En el análisis del potencial económico y tecnológico de reducción de emisiones, la Comisión tiene en cuenta los índices de crecimiento anual del PIB y de reducción de la intensidad de carbono. El efecto combinado de esos dos factores proporciona el índice del potencial anual de reducción de emisiones. Tomando como base las emisiones reales de un año dado (p. ej., 2003), y suponiendo que el porcentaje de emisiones del sector sujeto al comercio sea constante y tenga un potencial de reducción de emisiones similar al de toda la economía, se puede deducir el límite indicativo conforme al criterio 3 del anexo III.
14. El límite establecido para la primera fase constituye, por tanto, el punto de partida para determinar y evaluar la cantidad total para la segunda fase, tanto a escala de la UE como de los Estados miembros. De conformidad con el criterio 1, algunos Estados miembros tienen que reducir los límites del primer periodo para cumplir el objetivo de Kioto. Otros Estados miembros necesitan mantener los límites de la primera fase para ajustar el plan al potencial de reducción de emisiones (criterio 3). El límite medio anual del RCCDE de la segunda fase debe ser inferior al de la primera fase.
15. Varios Estados miembros tienen que reducir la distancia que media entre sus emisiones reales de 2003 y las emisiones autorizadas con arreglo al objetivo de Kioto. La distancia total de esos Estados miembros es de 296,5 millones de toneladas equivalentes de CO₂. Esa cifra representa, por tanto, el exceso de emisiones que deben reducir esos Estados miembros con los instrumentos disponibles para garantizar el cumplimiento de los objetivos de Kioto.
16. Esos Estados miembros deben tratar de lograr una combinación equilibrada de los siguientes elementos: i) una reducción de la asignación durante la segunda fase y ii) la aplicación de medidas complementarias en el sector no sujeto al comercio, acompañadas eventualmente de iii) la adquisición de créditos de unidades de Kioto por los gobiernos, lo que contribuirá a que las reducciones sean más viables en la práctica y más rentables económicamente.
17. El cuadro del anexo 1 presenta el porcentaje correspondiente al sector de comercio de emisiones, expresado en porcentaje de derechos asignados de la primera fase respecto a las emisiones reales de 2003. Este porcentaje asciende al 45 % aproximadamente a escala de la UE. Si el sector sujeto al comercio de emisiones contribuyera con una parte proporcional a la reducción de emisiones de los Estados miembros que tienen que estrechar distancias, la asignación total de la EU-25 durante el segundo periodo sería alrededor de un 6 % inferior respecto al primer periodo, lo que supondría una asignación media anual de 2 063 millones de derechos. Para cumplir los objetivos de Kioto, una reducción inferior al 6 % supondría mayores esfuerzos por parte del sector no sujeto al comercio.

3.3. Justificación de la adquisición prevista de unidades de Kioto por los gobiernos

18. Teniendo en cuenta la evolución del mercado y las limitaciones relacionadas con la oferta de unidades de Kioto, la adquisición de los volúmenes previstos constituye un reto considerable para los Estados miembros. La decisión de un Estado miembro de adquirir unidades de Kioto con fondos públicos (al igual que la adquisición por las empresas de conformidad con la «Directiva de enlace») le permite reducir menos sus emisiones.
19. En este contexto, resulta crucial que los gobiernos justifiquen su intención de adquirir unidades de Kioto para que haya una coherencia entre el plan nacional de asignación y el criterio 1 del anexo III. Este ya fue un elemento importante en la evaluación de los planes del primer periodo. Varios Estados miembros no justificaron plenamente su intención de adquirir unidades de Kioto en los planes nacionales de asignación del primer periodo y, por tanto, se redujeron algunos límites. Todo Estado miembro que se base en la adquisición gubernamental de unidades de Kioto, incluso aunque ya lo hubiera indicado en el plan nacional de asignación de la primera fase, debe justificar con mayor detenimiento sus intenciones y demostrar los progresos alcanzados en la ejecución de tales adquisiciones. La Comisión basará su evaluación en el conjunto de criterios indicados en el anexo 5 y analizará esos aspectos con el mayor rigor posible. Si un Estado miembro no cumple de forma satisfactoria todos los criterios, la Comisión exigirá una reducción proporcional del límite propuesto.

3.4. Justificación de otras políticas y medidas

20. La justificación de los efectos de las políticas y medidas adicionales aplicadas por los Estados miembros es esencial para la coherencia del plan nacional de asignación con el criterio 1 del anexo III de la Directiva. En los planes nacionales de asignación del primer periodo, los Estados miembros indicaron una serie de políticas y medidas vigentes adicionales. Todo Estado miembro que se base en las políticas y medidas aplicadas con carácter adicional, incluso aunque ya las hubiera indicado en el plan nacional de asignación de la primera fase, debe justificar los efectos y demostrar los progresos alcanzados en su aplicación o adopción⁸. La Comisión basará su evaluación en el conjunto de criterios indicados en el anexo 6 y analizará esos aspectos con el mayor rigor posible. Si un Estado miembro no cumple de forma satisfactoria todos los criterios, la Comisión exigirá una reducción proporcional del límite propuesto.

⁸ En este sentido, la Comisión subraya la importancia de que los planes de asignación sean totalmente coherentes con las obligaciones de los Estados miembros de conformidad con la Directiva 2001/77/CE relativa a la promoción de la electricidad generada a partir de fuentes de energía renovables en el mercado interior de la electricidad, DO L 283 de 27.10.2001, p.33.

3.5. Orientaciones relativas al criterio 12: limitación relativa al uso por los titulares de la AC y el MDL a efectos de cumplimiento

21. El criterio 12 del anexo III de la Directiva, modificada por la Directiva de enlace⁹, establece lo siguiente: «El plan especificará la cantidad máxima de RCE y URE que pueden utilizar los titulares en el régimen comunitario como porcentaje de la asignación de derechos de emisión a cada instalación. El porcentaje será coherente con las obligaciones de complementariedad del Estado miembro con arreglo al Protocolo de Kioto y a las decisiones adoptadas conforme a la Convención Marco de las Naciones Unidas sobre el Cambio Climático o a dicho Protocolo».
22. El criterio 12 es obligatorio en la medida en que el plan nacional de asignación debe especificar la cantidad máxima de RCE y URE que los titulares pueden utilizar a efectos de cumplimiento dentro del RCCDE.
23. El criterio 12 establece que el porcentaje debe ser coherente con las obligaciones de complementariedad del Estado miembro derivadas del Protocolo de Kioto y con las decisiones adoptadas conforme a la Convención Marco de las Naciones Unidas sobre el Cambio Climático o a dicho Protocolo. Los Acuerdos de Marrakech disponen que *«la aplicación de los mecanismos será suplementaria a las medidas nacionales»*¹⁰. Ni el protocolo de Kioto ni la Convención Marco de las Naciones Unidas sobre el Cambio Climático ni las decisiones adoptadas a tal fin proporcionan una definición cuantitativa de las obligaciones de complementariedad¹¹. Cabe señalar además que la reunión de la Conferencia de las Partes en el Protocolo de Kioto, celebrada en Montreal, adoptó una serie de decisiones importantes para estimular el recurso al MDL, al que puede contribuir el comercio de emisiones de la UE.
24. El requisito de complementariedad se aplica a las emisiones agregadas de gases de invernadero de un Estado miembro y no a las emisiones por sectores. Por consiguiente, en la evaluación del cumplimiento de este requisito debe tenerse en cuenta asimismo la intención de un gobierno de adquirir unidades de Kioto.
25. La Comisión considera que los Estados miembros son libres de elegir aplicar el límite por separado para cada instalación o colectivamente para todas las instalaciones. Para mayor flexibilidad, se recomienda a los Estados miembros que apliquen el límite para todo el período de comercio y para todas las instalaciones.

3.6. Cuestiones relativas a los nuevos entrantes y a los cierres

26. La Comisión considera prematuro extraer conclusiones y definir mejores prácticas respecto a los nuevos entrantes y a los cierres. En el anexo 7 se proporcionan más detalles al respecto.

⁹ Directiva 2004/101/CE del Parlamento Europeo y del Consejo, de 27 de octubre de 2004, por la que se modifica la Directiva 2003/87/CE, por la que se establece un régimen para el comercio de derechos de emisión de gases de efecto invernadero en la Comunidad con respecto a los mecanismos de proyectos del Protocolo de Kioto, DO L 338 de 13.11.2004, p. 18.

¹⁰ Decisión 15/CP.7, art. 1.

¹¹ En la propuesta de la Comisión sobre la Directiva de enlace se prevé una definición cuantitativa de ese tipo (COM(2003) 403).

3.7. Otras orientaciones sobre la asignación a nivel de sector y de instalación

27. En el establecimiento de las asignaciones de la segunda fase a nivel de instalación, la Comisión considera necesario que los Estados miembros no se basen en las emisiones de la primera fase ni en otros datos de esa fase. Si no, las instalaciones que hubieran reducido activamente sus emisiones durante el primer periodo se encontrarían en desventaja al recibir, en la segunda fase, un porcentaje menor de derechos de emisión que las instalaciones que no hubieran reducido sus emisiones durante el primer periodo.
28. El hecho de no basarse en las emisiones de la primera fase ni en otros datos de ese periodo, permite reconocer debidamente las medidas tempranas, lo que evita tener que establecer una reserva a este respecto o adoptar otros medios para tener en cuenta tales medidas.
29. Para reducir la complejidad y la carga administrativa, la Comisión considera que no procede mantener disposiciones especiales a nivel de instalación sobre las emisiones de procesos de transformación.
30. Como se ha indicado más arriba, no se puede por menos que insistir en la importancia de simplificar los planes nacionales de asignación de la segunda fase. La simplificación de las reglas de asignación a nivel de sector y de instalación incrementa la transparencia del proceso de asignación y reduce los costes, sobre todo para las pequeñas y medianas empresas sujetas al régimen de comercio.

3.8. Orientaciones complementarias sobre otros aspectos de la asignación

31. El análisis comparativo a escala de la UE no es un método de asignación lo suficientemente maduro como para utilizarse en la segunda fase. No obstante, los Estados miembros pueden considerar adecuado recurrir a ese análisis a escala nacional para la asignación a nivel de instalación en determinados sectores y para los nuevos entrantes, por ejemplo en el sector de la electricidad. La Comisión examinará los resultados de esas experiencias en el contexto de la revisión. La Comisión desea saber si pueden gestionarse de forma adecuada los requisitos de suministro de datos suplementarios para realizar el análisis comparativo y si los Estados miembros consideran que merece la pena la carga administrativa añadida.
32. La Comisión insiste en que los Estados miembros pueden recurrir a la subasta, dentro del límite del 10 % autorizado con arreglo al artículo 10 de la Directiva, durante el segundo periodo de comercio. Un mayor recurso a esta práctica permitiría a los Estados miembros y a la Comisión adquirir mayor experiencia en la aplicación de ese método de asignación y tener en cuenta la experiencia práctica en la revisión estratégica. La Comisión recuerda a los Estados miembros que los ingresos de la subasta pueden servir, entre otras cosas, para cubrir los costes administrativos del régimen y para la adquisición de unidades de Kioto por los gobiernos. La Comisión anima a los Estados miembros que deciden subastar derechos a precisar los pormenores del proceso con suficiente antelación, preferentemente en el plan nacional de asignación, e indicar en concreto el calendario y las cantidades correspondientes.

33. En lo que se refiere a la consulta pública prevista en el artículo 9, apartado 1, y en el artículo 11, apartado 2, así como en el criterio 9 del anexo III, de la Directiva, la Comisión espera que los Estados miembros establezcan plazos adecuados para garantizar una consulta pública más eficaz respecto a la preparación del plan nacional de asignación de la segunda fase. Los Estados miembros deben procurar organizar a tiempo la consulta pública prevista en el artículo 11, apartado 2, y en el criterio 9 del anexo III, a fin de respetar el plazo de 31 de diciembre de 2006. Dado que se dispondrá de un plazo mayor para preparar el segundo periodo de comercio que en la primera fase, la Comisión confía en que los Estados miembros cumplan debidamente este requisito bajo su propia responsabilidad y criterio.

4. INTERPRETACIÓN DEL ÁMBITO DE APLICACIÓN DEL ANEXO I DE LA DIRECTIVA

4.1. Instalaciones de combustión

34. Por lo que respecta a la interpretación del concepto de «instalación de combustión» que figura en el anexo I de la Directiva, la Comisión observa que algunos Estados miembros basaron los planes nacionales de asignación de la primera fase en una interpretación que incluía todos los procesos de combustión que se ajustaban a la capacidad especificada, tanto si producían energía de forma independiente como dentro de otro proceso de producción. Otros Estados miembros aplicaron variantes de una interpretación más limitada, excluyendo algunos o todos los procesos de combustión que formaban parte de otro proceso de producción.
35. La Comisión considera esta situación muy insatisfactoria. Desde la perspectiva del mercado interior, debe evitarse que el mismo tipo de instalación esté regulada en unos Estados miembros y no en otros, aunque se aplique la misma Directiva. En la segunda fase resulta esencial una aplicación y una interpretación coherentes de instalaciones de combustión en los diferentes Estados miembros a fin de evitar distorsiones de la competencia en el mercado interior.
36. La Comisión considera que la interpretación de instalación de combustión que figura en el anexo 8 es la adecuada. Es consciente que algunos Estados miembros tendrán que incluir otras instalaciones, es decir, grandes instalaciones que producen emisiones significativas e instalaciones con las mínimas emisiones. No obstante, a la luz del capítulo siguiente, la Comisión admite que no es necesario incluir otros procesos de combustión que normalmente se llevan a cabo en pequeñas instalaciones. Por consiguiente, para eliminar incoherencias en el segundo periodo de comercio, todos los Estados miembros deben incluir asimismo procesos de combustión como, por ejemplo, craqueo, negro de humo, combustión en antorcha¹², hornos¹³ y acerías integradas¹⁴, que normalmente se llevan a cabo en instalaciones más grandes que producen emisiones considerables. La Comisión se reserva el derecho de tomar todas las medidas necesarias para evitar distorsiones significativas. El anexo 8 proporciona información sobre la interpretación de la Comisión de «instalación de combustión».

¹² Incluso en mar adentro.

¹³ Incluso de lana de roca.

¹⁴ Incluso laminadores, recalentadores, hornos de recocido y decapado.

4.2. Las instalaciones más pequeñas

37. Algunos Estados miembros y partes interesadas han expresado su preocupación por la aplicación de la Directiva a las instalaciones más pequeñas, afirmando en particular que para esas instalaciones los costes de participación en el régimen superan los beneficios. La Comisión reconoce que los beneficios y los costes de participación de algunas instalaciones pequeñas deben analizarse con más detenimiento en la revisión del RCCDE prevista en el artículo 30 de la Directiva.
38. La Comisión subraya que algunos de los costes de participación de las instalaciones más pequeñas son costes puntuales del periodo previo a la primera fase de comercio, que ya no volverán a producirse en el futuro. Por lo que respecta a los costes recurrentes, relacionados en gran parte con los costes anuales de seguimiento, notificación y comprobación de emisiones, la Comisión presta una atención especial, en el marco de la revisión en curso de las directrices de seguimiento y notificación, a la consecución del potencial de ahorro de costes para las instalaciones más pequeñas. La Comisión pretende que las directrices revisadas entren en vigor el 1 de enero de 2008, de manera que coincida con el inicio del segundo periodo de comercio.
39. Además de ello, la Comisión confirma la importancia de aplicar normas de asignación más sencillas durante el segundo periodo de comercio a fin de beneficiar a las instalaciones más pequeñas y de considerar asimismo aspectos distintos del seguimiento y la asignación para reducir los costes de participación de esas instalaciones. La Comisión confía en que así pueda mejorarse aún más la relación entre los beneficios y los costes de participación de esas instalaciones en el RCCDE.
40. La Comisión insta a los Estados miembros a examinar los mecanismos de flexibilidad descritos en el anexo 9 a la hora de preparar los planes nacionales de asignación de la segunda fase. En la revisión, la Comisión tiene la intención de analizar de manera más exhaustiva el ámbito de aplicación de la Directiva respecto a las instalaciones más pequeñas, e incluye la posibilidad de proponer una modificación que permita excluir del RCCDE a algunas de ellas a lo largo del segundo periodo de comercio. En este contexto, la Comisión considera la posibilidad de no tener en cuenta las actividades de combustión que estén por debajo de un umbral determinado, por ejemplo hasta 3 MW, a los fines de la denominada norma de totalización. La Comisión examina asimismo la posibilidad de suprimir de esta norma la parte que consiste en sumar las capacidades de actividades realizadas por el mismo titular en un mismo emplazamiento.

ANNEX

Annex 1: Background data

Member State	2003 national greenhouse gas emissions	Allowed emissions annual average 2008-12 under Kyoto Protocol	ETS share ¹⁵	First phase cap annual average 2005-07 according to Commission decisions ¹⁶
Austria	91.6	68.3	36.0%	33.0
Belgium	147.7	135.8	42.6%	62.9
Cyprus	9.2	n.a.	62.0%	5.7
Czech Republic	145.4	176.8	67.1%	97.6
Denmark	74.0	55.0	45.3%	33.5
Estonia	21.4	40.0	88.6%	19.0
Finland	85.5	70.4	53.2%	45.5
France	557.2	568.0	28.1%	156.5
Germany	1017.5	986.1	49.0%	499.0
Greece	137.6	139.6	54.1%	74.4
Hungary	83.2	114.3	37.6%	31.3
Ireland	67.6	61.0	33.0%	22.3
Italy	569.8	477.2	40.8%	232.5
Latvia	10.5	23.3	43.4%	4.6
Lithuania	17.2	46.9	71.2%	12.3
Luxembourg	11.3	9.2	29.8%	3.4
Malta	2.9	n.a.	n.a.	2.9
Netherlands	214.8	200.3	44.4%	95.3
Poland	384.0	531.3	62.3%	239.1
Portugal	81.2	75.4	47.0%	38.2
Slovakia	51.7	66.0	59.0%	30.5
Slovenia	19.8	18.8	44.3%	8.8
Spain	402.3	329.0	43.4%	174.4
Sweden	70.6	75.2	32.5%	22.9
UK	651.1	657.4	37.7%	245.3
Total				2190.8

Note: All emission figures are in million tonnes CO₂ equivalent.

¹⁵ The ETS share is calculated as the first period cap divided by 2003 national greenhouse gas emissions.
¹⁶ These figures do not account for changes to the number of installations subsequent to the respective Commission decision (e.g. opt-ins or opt-outs of installations).

Annex 2: Criteria for national allocation plans referred to in Articles 9, 22 and 30 of Annex III of the Directive

1. The total quantity of allowances to be allocated for the relevant period shall be consistent with the Member State's obligation to limit its emissions pursuant to Decision 2002/358/EC and the Kyoto Protocol, taking into account, on the one hand, the proportion of overall emissions that these allowances represent in comparison with emissions from sources not covered by this Directive and, on the other hand, national energy policies, and should be consistent with the national climate change programme. The total quantity of allowances to be allocated shall not be more than is likely to be needed for the strict application of the criteria of this Annex. Prior to 2008, the quantity shall be consistent with a path towards achieving or over-achieving each Member State's target under Decision 2002/358/EC and the Kyoto Protocol.

2. The total quantity of allowances to be allocated shall be consistent with assessments of actual and projected progress towards fulfilling the Member States' contributions to the Community's commitments made pursuant to Decision 93/389/EEC.

3. Quantities of allowances to be allocated shall be consistent with the potential, including the technological potential, of activities covered by this scheme to reduce emissions. Member States may base their distribution of allowances on average emissions of greenhouse gases by product in each activity and achievable progress in each activity.

4. The plan shall be consistent with other Community legislative and policy instruments. Account should be taken of unavoidable increases in emissions resulting from new legislative requirements.

5. The plan shall not discriminate between companies or sectors in such a way as to unduly favour certain undertakings or activities in accordance with the requirements of the Treaty, in particular Articles 87 and 88 thereof.

6. The plan shall contain information on the manner in which new entrants will be able to begin participating in the Community scheme in the Member State concerned.

7. The plan may accommodate early action and shall contain information on the manner in which early action is taken into account. Benchmarks derived from reference documents concerning the best available technologies may be employed by Member States in developing their National Allocation Plans, and these benchmarks can incorporate an element of accommodating early action.

8. The plan shall contain information on the manner in which clean technology, including energy efficient technologies, are taken into account.

9. The plan shall include provisions for comments to be expressed by the public, and contain information on the arrangements by which due account will be taken of these comments before a decision on the allocation of allowances is taken.

10. The plan shall contain a list of the installations covered by this Directive with the quantities of allowances intended to be allocated to each.

11. The plan may contain information on the manner in which the existence of competition from countries or entities outside the Union will be taken into account.

12. The plan shall specify the maximum amount of CERs and ERUs which may be used by operators in the Community scheme as a percentage of the allocation of the allowances to each installation. The percentage shall be consistent with the Member State's complementarity obligations under the Kyoto Protocol and decisions adopted pursuant to the UNFCCC or the Kyoto Protocol.

Annex 3: Key messages from the first allocation guidance document

In January 2004, the Commission provided guidance to assist Member States in the preparation of the national allocation plans¹⁷. The guidance contained in that document on the implementation of the then eleven¹⁸ criteria in Annex III to the Directive remains relevant for the second trading period 2008-2012. The Commission therefore wishes to reiterate the main elements.

Criterion (1) – Kyoto commitments

The Commission understands “likely to be needed” as forward-looking and linked to the projected emissions of covered installations as a whole, given that this criterion refers to the total quantity of allowances to be allocated. The Commission understands the reference to the “strict application of the criteria in this annex” to comprise the criteria with a mandatory character or containing mandatory elements - i.e. criteria 1, 2, 3, 4 and 5.

In order to satisfy this requirement and fulfil all mandatory criteria and elements, a Member State should not allocate more than is needed, or warranted, by the most constraining of these criteria.

It follows that any application of the optional elements of Annex III may not lead to an increase in the total quantity of allowances.

Criterion (2) – Assessments of emissions developments

Pursuant to Decision 280/2004/EC concerning a mechanism for monitoring Community greenhouse gas emissions and for implementing the Kyoto Protocol, the Commission undertakes an annual assessment of each Member State’s actual emissions and projected emissions for the period 2008-2012, in total and by sector and by gas. Criterion 2 requires the total quantity of allowances to be allocated to be consistent with these assessments.

Consistency will be deemed as ensured, if the total quantity of allowances to be allocated to covered installations is not more than would be necessary taking into account actual emissions and projected emissions contained in those assessments.

Criterion (3) – Potential to reduce emissions

A Member State should determine the total quantity of allowances resulting from the application of criterion 3 by comparing the potential of activities covered by the scheme to reduce emissions with the potential of activities not covered.

The criterion will be deemed as fulfilled if the allocation reflects the relative differences in the potential between the total covered and non-covered activities.

¹⁷ Commission Communication COM (2003) 830 final, 7.1.2004.

¹⁸ Directive 2004/156/EC (“the Linking Directive”) added a criterion 12 to Annex III to Directive 2003/87/EC.

Criterion (4) – Consistency with other legislation

Criterion 4 concerns the relationship between allocations under Directive 2003/87/EC and other Community legislative and policy instruments. Consistency between allowance allocations and other legislation is introduced as a requirement in order to ensure that the allocation does not contravene the provisions of other legislation.

In principle, no allowances should be allocated in cases where other legislation implies that covered emissions had or will have to be reduced even without the introduction of the emissions trading scheme. Similarly, consistency implies that if other legislation results in increased emissions or limits the scope for decreasing emissions covered by the Directive account should be taken of this increase.

Criterion (6) – New entrants

Under criterion 6, the national allocation plan should contain information on the manner in which new entrants will be able to begin participating in the emissions trading scheme in a Member State.

The guidance proposes three ways in which new entrants can begin participating in the emissions trading scheme: by buying allowances in the market, by buying them in an auction, or by receiving them for free from a reserve set aside by the Member State.

Having new entrants buy allowances in the market or in an auction is in accordance with the principle of equal treatment.

Criterion (10) – List of installations

This criterion will be deemed as fulfilled, if a Member State has respected its obligation to list all the installations covered by the Directive. A Member State has to indicate the total quantity of allowances intended to be allocated to each installation.

Annex 4: Summary of experience gained from allocation plans for the first phase (2005-2007) and general lessons for the second phase (2008-2012)

1. **More use of emissions trading is necessary to meet the Kyoto targets cost-effectively.** Some Member States rely to a large degree on reductions in the non-trading sectors or on government purchase of Kyoto unit credits in the pursuit of their Kyoto targets. The intended government purchase of Kyoto units and the foreseen reduction efforts in the non-trading sectors have served in the first allocation phase as buffers resulting in moderate use of emission trading. In some Member States too much of the reduction effort may have been shifted to the non-trading sectors. Maintaining this imbalance would make Kyoto compliance more costly than necessary. Given that emissions trading is the most cost-effective instrument at hand, it should be used more in the second allocation round and beyond.
2. **Allocations have in general been more restrictive for power generators than other sectors covered by the scheme.** In most Member States, the allocation to the power generating sector, in relation to projected needs, has been more restrictive, i.e. more environmentally ambitious, than the allocations to the other sectors covered by the scheme.
3. **Member States experiencing considerable excess in actual emissions with respect to their Kyoto targets intend to purchase a substantial amount of Kyoto units.** Eight Member States announced in the first phase national allocation plans their intention to purchase with government funds in total some 500 to 600 million Kyoto units. Given the general outlook for Joint Implementation (JI) and Clean Development Mechanism (CDM), the envisaged volume will be very challenging to realise. Furthermore, the Linking Directive will add private-sector demand to government demand for such credits. The Commission considers it as a matter of priority to improve the functioning of these mechanisms.
4. **The non-acceptance of ex-post adjustments is essential for the allowance market development.** The Commission did not approve the so-called ex-post adjustments envisaged by a number of Member States for the first trading period. This plays a vital role in the development of an efficient and liquid allowance market. The good functioning of the allowance market depends crucially on a stable and predictable allocation for the entire trading period in order to create stable incentives for installations to reduce emissions. For compliance purposes, companies can use the full flexibility of the scheme, be it via the allowance market or via company-internal transfers across borders.
5. **Some allocation plans are more complex than necessary and not sufficiently transparent.** In the first national allocation plans, some Member States created a complex set of special allocation rules: all Member States provided for a new entrants reserve and most also for some kind of administrative provision in the case of closure of an installation (i.e. no further allocation of allowances for the remainder of the ongoing trading period once an installation is closed). The design of new entrants and closure rules differs in detail. This contributes to a high degree of complexity and intransparency in the internal market and may result in unnecessary distortions of competition. Member States should consider simplifying all rules which they have added themselves and which are not essential for the functioning of the scheme. Simpler rules will help make national allocations plans more transparent.

Annex 5: Information requested to assess substantiation of intended government purchase of Kyoto units

Member States must substantiate the intended government purchase of Kyoto units and are requested to provide the following information in the national allocation plan:

- (1) indicate the amount of Kyoto units planned to be purchased for compliance with the Kyoto target and any changes in this amount compared to the first national allocation plan;
- (2) indicate the type of Kyoto units planned to be purchased, along with their respective projected or contracted purchase price;
- (3) demonstrate the existence of relevant national legislation and budget allocations;
- (4) provide information on the progress to date in realising the planned purchases, in particular the quantity of Kyoto units for which emission reduction purchase contracts have been signed at the time of notification of the second national allocation plan;
- (5) indicate the envisaged time schedule of still to be effected purchases;
- (6) outline the administrative arrangements put in place for realising the planned purchases, such as national programmes or purchase tenders for purchasing Kyoto units;
- (7) indicate details about the contributions of multilateral or private carbon purchase funds and the expected delivery of credits;
- (8) demonstrate the existence of contingency measures applicable in the event that planned purchases and signed purchase agreements result in the delivery of a lower than expected amount of Kyoto units.

Annex 6: Information requested to assess substantiation of other policies and measures

Member States must substantiate the effects of implemented and additional policies and measures and are requested to provide the following information in the national allocation plan:

- (1) indicate the implemented policies and measures it considers as significant in sectors not covered by the EU ETS. For sectoral framework policies implemented (e.g. rural development plan, waste management plan) the plan has to provide the individual measures included that are considered to lead to greenhouse gas emission reductions. For cross-sectoral policies and measures, the plan has to indicate in which way those measures affect emissions in the trading and non-trading sectors. The information provided has to include the year in which the implementation showed full effect;
- (2) indicate additional policies and measures not yet implemented at the time of notification which the Member State considers as significant. The plan has to present information on the status of planning or adoption of relevant legislation, agreements, incentive programmes, etc. and has to address the period for which full additional reduction effects are expected;
- (3) indicate the approximate level of current greenhouse gas emissions represented by the activity targeted by each policy or measure and include quantified annual emissions reductions for the period 2008 to 2012 for the policies and measures indicated under the two preceding bullets. If no quantitative estimation of effects is available, the plan should explain why this information could not be provided and should include additional information why the policy or measure is considered to provide significant emission reduction effects;
- (4) provide assumptions and methodologies used for the quantification of the effects of indicated policies and measures and provide references to sources for this information;
- (5) present quantitative indicators to demonstrate the effectiveness of the policy or measure under the first requirement;
- (6) indicate how policies and measures presented under the first two requirements are reflected in the greenhouse gas emissions projections presented in the plan;
- (7) indicate any developments and trends of the activities targeted by the policies and measures provided under the first two requirements that could potentially counteract the reduction effects, e.g. increased production capacities or growing trends in consumption patterns;
- (8) indicate any overlapping effects among important measures (e.g. effects of cross-sectoral measures and sectoral measures on the same activity) and how such double-counting effects have been eliminated in the estimation of quantitative reduction effects.

Annex 7: Issues related to new entrants and closures

1. The Commission notes that in the first trading period all Member States have set aside allowances for new entrants in a reserve and most adopted some form of closure provisions. The Commission did not raise objections to these administrative provisions and rules to the extent that they were not tantamount to ex-post adjustments.
2. The Commission notes further a multitude of detailed provisions governing new entrants reserves and closures, including transfer rule arrangements, adopted by Member States in the first allocation phase. This contributes to a high degree of complexity and intransparency in the internal market and may result in distortions of competition. At this stage, there is however insufficient practical experience with regard to the practical application of these rules.
3. For this reason, the Commission considers it premature to draw conclusions and identify best practice. In the case of new entrants' reserves and closure and transfer provisions being maintained in the second trading period, the Commission recommends Member States ensure in particular that the new entrants reserve not be replenished upon exhaustion, that allowances not allocated to closed installations be cancelled or auctioned, and that there be no allocation at projected needs to new installations.
4. In the review report in June 2006¹⁹, the Commission will consider alternative options (including the set-up of an EU-level new entrant reserve accompanied by EU-wide administrative rules on closure and cross-border transfer) to achieve further harmonisation with respect to new entrants and closure provisions.

¹⁹ As provided for by Article 30(2) of the Directive

Annex 8: Definition of combustion installation

1. The Commission considers the interpretation including all combustion processes, i.e. oxidation of fuels, fulfilling the specified capacity to be the correct interpretation of Annex I of the Directive, for the following notable reasons:
2. Firstly, the term “combustion” is used in a wide range of Community legislation including not only the Emissions Trading Directive and the IPPC-Directive, but also the LCP-Directive²⁰ and the Sulphur in Liquid Fuels-Directive²¹. The meaning of combustion in the context of the Emissions Trading Directive has to be interpreted within the framework of other Community legislation where definitions are included.
3. The Sulphur in Liquid Fuels-Directive in its Article 2(5) and the LCP-Directive in its Article 2(7) define ‘combustion plant’ as “any technical apparatus in which fuels are oxidised in order to use the heat thus generated”. The LCP-Directive lists in the same Article a range of combustion plants which are specifically excluded from the scope of the LCP-Directive. The Emissions Trading Directive does not provide for such exclusion.²²
4. Given that the Emissions Trading Directive makes no similar specific exclusions, the types of combustion installations excluded by Article 2(7) of the LCP-Directive are included within the scope of the Emissions Trading Directive where the threshold is met or exceeded.
5. Further guidance in support of this conclusion comes from Annex I of the Emissions Trading Directive itself. Annex I specifically excludes municipal and hazardous waste incineration facilities from the scope of the scheme. The combustion of e.g. hazardous waste is clearly an integrated part of the normal process undertaken by hazardous waste incinerators. If, in the absence of this specific exclusion, the Directive were to be interpreted as not applying to such installations where combustion takes place as an integrated part of the installation’s processes, municipal and hazardous waste installations would not need to have been specifically excluded as they would in any case have fallen outside its scope. Their specific exclusion is further confirmation that it is the presence of a combustion process with a rated thermal input exceeding 20MW that determines the Directive’s coverage of stationary combustion installations.
6. It is also commonly accepted that the term “combustion installation” for the purposes of the IPPC-Directive covers not just the power generation industry but also other industries where fuels are burned. Thus the heading “Energy industries” in the context of the IPPC Directive does not imply a narrow restriction of coverage of the

²⁰ Directive 2001/80/EC on the limitation of emissions of certain pollutants into the air from large combustion plants, OJ L 309, 27.11.2001, p. 1.

²¹ Directive 1999/32/EC relating to a reduction in the sulphur content of certain liquid fuels, OJ L 121, 11.05.1999, p. 13.

²² Certain activities that are specifically excluded by the LCP-Directive are also excluded from the Emissions Trading Directive, such as “(h) any technical apparatus used in the propulsion of a vehicle, ship or aircraft” because the Emissions Trading Directive only applies to stationary technical units (Article 3(e)). The Emissions Trading Directive therefore covers neither transportation in general nor greenhouse gas emissions arising from traffic on the site of an installation.

term “combustion installations” to combustion processes that produce energy independently, but rather also includes combustion processes taking place as an integrated part of another production process. The heading “Energy activities” used in the Emissions Trading Directive, if anything, would be broader, so at least the same conclusion would apply. This therefore provides additional support for the argument that “combustion installations” in the Emissions Trading Directive not only covers combustion installations that are part of the energy industry, but also combustion installations in other industry sectors, including sectors that are not explicitly listed in its Annex I.

7. It is well-established that industries can fall under more than one activity category of the IPPC-Directive. Integrated steel works for example carry out several Annex I activities, and refineries include combustion installations of more than 50MW. Considering the similarities between the IPPC-Directive and the Emissions Trading Directive, there is no reason to take a different approach to the interpretation of the latter in this respect. In particular, a different approach cannot be justified by the separate listing of the steel and cement industries, given that both produce substantial CO₂ emissions from (chemical) processes in addition to their emissions from combustion.
8. In the light of the above points, any installation, which includes one or more piece of stationary technical apparatus in which a combustion process takes place and that together on the same site and under the responsibility of the same operator has a rated thermal input exceeding 20MW, is therefore subject to the Emissions Trading Directive. This includes apparatus where the heat is used in another piece of apparatus, through a medium such as electricity or steam, and apparatus where the heat resulting from combustion is used directly within that apparatus, for example, for melting, drying, flares or units providing heat input to chemical reactors. The purpose to which the product of an activity is put should not be a determining characteristic as to whether or not an installation is subject to the Directive, as this would introduce subjectivity into its scope. Energy produced by combustion may be in the form of electricity, heat, hot water or steam, and the distance between the production of energy and its eventual use is not relevant for competent authorities to decide whether or not an installation is subject to the Emissions Trading Directive.

Annex 9: Interpretation issues related to the smallest installations

1. The Commission draws Member States' attention to the fact that the so-called aggregation clause²³ contained in the second paragraph of Annex I of the Directive should be interpreted carefully so as to not cover certain small installations, without prejudice to the interpretation of such or similar wording in other Community legislation. In particular, the wording "under the same subheading" contained in this clause should be understood in the sense that a single activity falling simultaneously under several subheadings, e.g. both under "energy activities" and under a specific sectoral activity covered by Annex I of the Directive, such as "mineral industry", is considered under the more specific sectoral subheading. Multiple activities of the same type should then be aggregated on the basis of that specific sectoral subheading, and not on the basis of all of the different possible activity descriptions that could apply. There is no basis for aggregating activities that fall under a different subheading, even though they may be part of the same installation.
2. Furthermore, flexibility at the discretion of Member States comes also from the wording "and/or" in the provision governing the manufacture of ceramic products in Annex I of the Directive. If Member States want to use this flexibility the Commission notes that this provision can be interpreted in a restrictive way so as to require the simultaneous presence of all mentioned sub-elements for the second trading period, again without prejudice to the interpretation of such or similar wording in other Community legislation. In this context, the Commission draws the attention of Member States to the Declaration of the Council and the Commission of 4 September 1996²⁴ supporting an interpretation of the same wording contained in Annex I of the IPPC-Directive, that it is up to Member States to decide as to whether one of the two criteria or both criteria need to be fulfilled at the same time.

²³ "2. The threshold values given below generally refer to production capacities or outputs. Where one operator carries out several activities falling under the same subheading in the same installation or on the same site, the capacities of such activities are added together."

²⁴ Council Declaration of 4 September 1996 on Directive 96/61/EC of the Council on Integrated Pollution Prevention and Control, 9388/96, Interinstitutional dossier No. 00/0526 (SYN)

Annex 10: Set of NAP common format summary tables

i. NAP summary table – target calculation
(Grey fields are filled out automatically)

Row	Data table no.		Emissions (Mt CO ₂ eq)
A		Target under Kyoto Protocol or Burden Sharing Agreement (avg. annual GHG emissions 2008-12)	
B	III	<i>Total GHG emissions 2003 (excluding LULUCF emissions and removals)</i>	
C		Difference +/- (row A - row B) (negative means need to reduce)	0
D	III	<i>Av. annual projected total GHG emissions 2008-2012 ('with measures' projection)</i>	
E		Difference +/- (row A - row D) (negative means need to reduce)	0
Reduction measures (where relevant)			
F	V	EU emissions trading scheme	
G	VI	Additional policies and measures (other than emissions trading), including LULUCF	
H	VII	Government purchase of Kyoto mechanisms	
I		Total reduction measures (row F + row G + row H)	0

Ila

NAP Summary table – Basic data
(Grey fields are filled out automatically)

		1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
A	Real GDP¹ (in billion €2000)	Absolute											
		Trend index 2003=100											
B	Emissions¹ (Mt of CO ₂)	Absolute											
		Trend index 2003=100											
C	Carbon intensity¹ (million tonnes CO ₂ / billion €)	Absolute											
		Trend index 2003=100											

Year		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Annual average 2008-2012
A	Real GDP¹ (in billion €2000)	Absolute											
		Trend index 2003=100											
B	Emissions¹ (Mt of CO ₂)	Absolute											
		Trend index 2003=100											
C	Carbon intensity¹ (million tonnes CO ₂ / billion €)	Absolute											
		Trend index 2003=100											

[1] Indicate source(s), separately per year where relevant.

IIb.

NAP Summary table – Basic data on electricity sector^[1]
 (Grey fields are filled out automatically)

	Year	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Average 2008-2012
A	Total domestic electricity production (TWh)												
B	Imports (TWh)												
	Country 1												
	Country n												
	Other countries												
	Total Imports												
C	Exports (Twh)												
	Country 1												
	Country n												
	Other countries												
	Total Exports												
D	Electricity trade balance (TWh, total row B - total row C)												
E	Share of gas in total domestic electricity production (%)												
F	Share of oil in total domestic electricity production (%)												
G	Share of coal in total domestic electricity production (%)												
H	Share of nuclear energy in total domestic electricity production (%)												
I	Share of renewable energy, including biomass, in total domestic electricity production (%)												

[1] Indicate source(s), separately per year where relevant.

[2] This cell should also include (in parentheses) the target pursuant to Directive 2001/77/EC.

III NAP Summary table – Recent and projected greenhouse gas emissions per common reporting format sector (without taking into account **additional** policies and measures in Table VI)
 (Grey fields are filled out automatically)

in CO₂eq

Row ref.	CRF subsector			2003	2004	2005	2008	2009	2010	2011	2012	Average annual projected emissions 2008-2012
A	1.A.1	Energy generation	GHG									
B			CO ₂ in ETS									
C	1.A.3	Transport	GHG									
D	1.A.4.a + b + c	Commercial and institutional, Residential, and Agricultural energy use	GHG									
E			CO ₂ in ETS									
F	2	Industrial processes	GHG									
G			CO ₂ in ETS									
I	4	Agriculture	GHG									
J	5	Land-Use Change and Forestry	GHG									
K	6	Waste	GHG									
L	1.A.2 + 1.A.4 + 1.A.5 + 1.B + 3 + 7	All other sectors	GHG									
M			CO ₂ in ETS									
N		Total	GHG									
O		Total in ETS	ETSCO ₂	Rows B + E + G + M								

IV NAP Summary table – Recent and projected CO₂ emissions in sectors covered by the EU emissions trading scheme

(Grey fields are filled out automatically)

	Emissions in Mt CO ₂ eq	i	ii	iii	iv	v	vi	vii	viii	ix	x	xi
	Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Average annual projected emissions 2008 – 2012*
A	combustion installations total (excluding installations covered under rows B-J)											
	main activity 1											
	main activity 2											
	flaring											
	integrated steelworks											
	crackers											
	furnaces											
	main activity n											
B	mineral oil refineries											
C	coke ovens											
D	metal ore roasting, sintering, pig iron and steel producing installations											
E	cement producing installations											
F	lime producing installations											
G	glass and glass fibre producing installations											
H	ceramics producing installations											
I	pulp, paper and board producing installations											
J	Total		Rows A to J									
K	Share of EU ETS CO₂ in total GHG emissions (%)		Row L / Row B in Table Iia									

* Numbers to be used in last two columns of Table V.

V NAP Summary table – Proposed allocation in relation to first period allocation (without additional policies and measures) in the sectors covered by the EU emissions trading scheme

(Grey fields are filled out automatically)

		i	ii	iii	iv	v
		2003 actual CO ₂ emissions (Mt CO ₂)[1]	2004 actual CO ₂ emissions (Mt CO ₂)	Average annual allocation 2005 - 2007	Proposed average annual allocation in 2008-2012	Proposed ETS allocation as a percentage of first period ETS
A	combustion installations total (excluding installations covered under rows B-J)					col iv / col iii
	main activity 1					
	main activity 2					
	flaring					
	integrated steelworks					
	crackers					
	furnaces					
	main activity n					
B	mineral oil refineries					
C	coke ovens					
D	metal ore roasting, sintering, pig iron and steel producing installations					
F	cement producing installations					
G	lime producing installations					
H	glass and glass fibre producing installations					
I	ceramics producing installations					
J	pulp, paper and board producing installations					
L	Total					

VI

NAP Summary table – Reductions expected by policies and measures other than the EU emissions trading scheme and which have not been taken into account for the "with measures" projection presented in Table III (Mt CO₂e)

	Measures	i	ii	iii	iv	v	vi	vii	viii	ix
		Under implementation (1)			Adopted (2)			Planned (3)		
		Expected average annual reduction (2008-12)		Full effects expected as from year	Expected average annual reduction (2008-12)		Full effects expected as from year	Expected average annual reduction (2008-12)		Full effects expected as from year
		In ETS sectors	In non-ETS sectors		In ETS sectors	In non-ETS sectors		In ETS sectors	In non-ETS sectors	
A										
B										
C										
D										
E										
F										
G										
H										
I										
...										
X	Subtotal									
	Total	equal to row G in Table I								

[1] where the full or a substantial part of the effects can be expected, not the first year of implementation.

[2] The measure has been adopted by the final instance at the relevant local, regional or national level, but it is not yet implemented

[3] The measure is at least mentioned in a formal government document

VII

NAP Summary table – Government's planned use of Kyoto units (Mt CO₂e) and status of implementation

(Grey fields are filled out automatically)

		ERUs	CERs	AAUs and others	Total
A	Planned purchase	Total 2008-2012			
B		Annual average			Σ (equal to row H on table I)
C	Quantity of units already paid for				
D	Quantity of units contracted, but yet unpaid (delivery pending start of UN ITL) ⁽¹⁾				
E	Neither bought nor contracted by date of notification (A - C - D)				
F	Full budget appropriated to first commitment period (2008-12)	Currently available for 2006			
G		Committed for the future			
H	Implied future price ((F+G)/A)				

(1) Units partially paid for should be proportionally distributed between lines C and D

VIII

NAP Summary table – Details on new entrants, closures and auctioning

Issues with respect to new entrants	Description of NAP provisions
Does the plan contain a new entrants' reserve?	
What is its size in absolute terms and as a percentage of the total quantity of allowances for the period?	
What use is made of allowances left over in the reserve at the end of the trading period? (cancellation, sold)	
How will new entrants be treated in case the reserve runs out of allowances before the end of the trading period? (reserve replenished, further new entrants buy in the market)	
Does the allocation to the new entrant depend on the actual choice of fuel?	
Does the allocation to the new entrant depend on the actual choice of technology?	
Does the allocation to the new entrant depend on the estimated or actual number of operating hours or does the allocation use a standard number of operating hours?	
Auctioning	
Will any allowances be auctioned?	
What share of the total quantity of allowances will be auctioned?	
Who can participate in the auction?	
What auctioning method will be used?	
When/at what intervals will the auction(s) be held?	
What quantity of allowances will be auctioned each time?	
What use will be made of the revenues?	
Will the auctions be coordinated with any auctions in other Member States?	
Closures	
Do operators have to report to the competent authority when an installation closes, and on what conditions is an installation considered to be closed?	
Does the operator continue to be issued allowances for a closed installation in the remaining years of the trading period? If the reply depends on whether the operator sets up a new entrant installation replacing the closed installation, please briefly describe the provision.	
What happens to any allowances that were intended for an installation, which will not receive them after closure? (cancellation, fed into a new entrants' reserve, auctioning)	

IX

NAP Summary table – Further details on selected new entrants

	Power plant with a rated thermal input exceeding 20 MW	Power plant with a rated thermal input exceeding 20 MW
Maximum capacity of the actual installation	(At least 100 MW)	(At least 100 MW)
Fuel (s) used	Coal	Gas
Forecast number of operating hours/year in the period 2008 to 2012		
Annual allowance allocation in 2008 to 2012		

X

NAP Summary table - Important assumptions on annual averages

Year	EU Allowance price (in Euro)	Crude oil price (Brent) (1)	Natural gas price (1)	Coal price (1)	Exchange rate (2)	Other
2005						
2006						
2007						
2008						
2009						
2010						
2011						
2012						

(1) Use common market standard and specify, including the currency used; indicate in detail sources of data and methodologies

(2) For those Member States outside the Euro-zone

Explanatory comments on NAP Common Format summary tables

Note: Grey fields are filled in automatically when using the Excel spreadsheets.

Table I: NAP summary table – target calculation

General description:

The purpose of this table is to provide an overview of key data relevant for NAP assessment. The gap (row C) between the Kyoto target (row A) and actual greenhouse gas emissions in 2003 (row B) is presented with necessary corresponding reduction measures (quantified in the fourth column of rows F-H, and totalled in row I). The gap is also expressed as the difference between the Kyoto target (row A) and the projected annual average total greenhouse gas emissions from 2008-2012 (row D). This figure is indicated in row E.

Specific remarks:

The second column makes a cross-reference to other data tables.

The fourth column refers to emissions or effects on emissions from measures recorded in the third column.

All rows with the exception of rows B and C contain annual averages relating to the second trading period 2008 to 2012.

Table IIa: NAP Summary table – Basic data

General description:

Table IIa gives an overview of historic and expected trends in various factors crucial to the calculation of a Member State's potential to reduce emissions: namely, real GDP (row A), greenhouse gas emissions (row B) and carbon intensity (row C).

All three factors are expressed both in absolute numbers and in a trend index, with 2003 being the base year (2003=100).

Specific remarks:

In order to have a complete picture, the Commission invites Member States to provide annual data from 1990 to 2012. While re-stating some data in the public domain, Table IIa is of added value as an integral part of the NAP ensuring transparency and easy access to this information for stakeholders and other Member States.

Member States are required to indicate the sources of the information used, separately per year where relevant.

For the period 2008 to 2012, the Commission prefers annual data to better understand the development of these figures over time. In case a Member State can justify why such annual data are not available, the Commission would also accept the submission of only annual averages for the period 2008 to 2012, to be indicated in the respective column.

Table IIb: NAP Summary table – Basic data on electricity sector

General description:

Table IIb indicates the basic data for the electricity sector. The purpose is to obtain a comprehensive picture of total domestic electricity production (row A), imports (row B) and exports (row C), the electricity trade balance (row D, constituting the difference between rows B and C) as well as the shares of different fuels (gas, oil, coal, nuclear energy, and renewable energy) in total domestic electricity production (rows E-I).

Specific remarks:

Imports and exports (rows B and C) need to be disaggregated into the most important countries to/from which the export/import takes place, as well as a row with the remainder to other countries, and the total figure. These figures will allow the Commission to cross-check the plausibility of indications by individual Member States of their respective exports and imports, which would naturally need to be compatible with each other.

Member States are required to indicate the sources of the information used (separately per year where relevant) and are encouraged to provide annual data also for the period 2008 to 2012.

If a Member State can justify why such annual data are not available, the Commission requires explanation and at least the submission of data for a recent year and annual averages for the period 2008 to 2012. Similarly, Member States should provide data on the fuel mix as accurately as possible.

Naturally, the future fuel mix will depend on estimates, amongst others, of the allowance price. Member States are requested to indicate their respective estimates in the explanations in the NAP and also in Table X.

Member States should introduce also the target pursuant to Directive 2001/77/EC in Table 2b for the year 2010.

Table III: NAP Summary table – Recent and projected greenhouse gas emissions per common reporting format sector (without taking into account additional policies and measures in Table VI)

General description:

Table III relates recent and projected greenhouse gas emissions per common reporting format sector, as further specified by the numbers for the respective sub-sectors in the second column. Where indicated, the emissions should be indicated for total greenhouse gases and CO₂ in the EU ETS.

The Commission recognises the technical difficulty to complete this table but stresses the importance of bringing together the categories in the UNFCCC-based common reporting format with the categories under EU ETS reporting.

Specific remarks:

The second column indicates the sub-sectoral reference under the Common Reporting Format (CRF).

The Commission recognises that some Member States may not have all the data available to complete Table III. If a Member State can justify why such annual or sectoral data is not available, the Commission requires at least the submission of data for a recent year and annual averages for the period 2008 to 2012 for as many sectors as possible, as well as aggregate figures (total and total in ETS).

CO₂ emissions in the ETS sector depend on estimates, amongst others, on the allowance price. Member States are requested to indicate their respective estimates in the explanations in the NAP and also in Table X.

Table IV: NAP Summary table – Recent and projected CO₂ emissions in sectors covered by the EU emissions trading scheme

General description:

Table IV looks more specifically at the recent and projected CO₂ emissions by installation or sector covered by the EU ETS, relating them to the activities mentioned in Annex I of the Directive. Certain activities have been aggregated where separate information is likely not to be available or necessary for the Commission's assessment.

Specific remarks:

Emissions from combustion installations shall be calculated without emissions from installations also covered under the specific sectors of Annex I of the Directive being indicated in rows B-J. As a matter of example, where a combustion installation is also covered by the category “installations for the production of cement clinker ...” under the subheading “mineral industry” of Annex I of the Directive, emissions from that installation should fall under the entry “cement producing installations” in row E of Table IV, and should be omitted from row A “combustion installations”. Moreover, emissions from these combustion installations shall be disaggregated into the most important activities to be identified by each Member State, including flaring, integrated steelworks, crackers and furnaces.

For the period 2008 to 2012, the Commission prefers annual data to better understand the development of all sectors. Where a Member State can justify the absence of such annual data for certain sectors, the Commission requires at least the submission of data for a recent year and annual averages for the period 2008 to 2012 in as many sectors as possible. If a Member State can show this to be appropriate, certain sectors may be (dis-)aggregated; in particular coke ovens (row C) with metal ore roasting, sintering, pig iron and steel producing installations (row D). Where such data are not available on an annual basis, the Commission requires a justification and at least the submission of data for a recent year as well as annual averages for the period 2008 to 2012 for as many sectors as possible, as well as aggregate figures (total and total in ETS).

The amount entered in row J, column XI correlates to Table III, row O, last column. The amount entered in row K, column XI correlates to Table III, row N, last column.

Table V: NAP Summary table – Proposed allocation in relation to first period allocation (without additional policies and measures) in the sectors covered by the EU emissions trading scheme

General description:

For installations or sectors covered by the EU ETS, Table V indicates 2003 and 2004 actual emissions (columns i and ii) as well as the proposed second period allocation in relation to first trading period allocation (columns iii and iv). Column v indicates the proposed second period allocation as a percentage of the first period allocation. The same sectoral specification is used as in Table IV.

Specific remarks:

Emissions from combustion installations shall be calculated without emissions from installations covered also under the specific sectors of Annex I of the Directive being indicated in rows B-J. As a matter of example, where a combustion installation is also covered by the category “installations for the production of cement clinker ...” under the subheading “mineral industry” of Annex I of the Directive, emissions from that installation should fall under the entry “cement producing installations” in row E of Table IV, and should be omitted from row A “combustion installations”. Moreover, emissions from these combustion installations shall be disaggregated into the most important activities to be identified by each Member State, including flaring, integrated steelworks, crackers and furnaces.

For the period 2008 to 2012, the Commission prefers annual data to better understand the development of all sectors. Where a Member State can justify why such annual data is not available for all sectors, the Commission requires at least the submission of data for a recent year and annual averages for the period 2008 to 2012 in as many sectors as possible, as well as aggregate figures (total and total in ETS). If a Member State can show it to be appropriate, certain sectors may be (dis-)aggregated; in particular coke ovens (row C) with metal ore roasting, sintering, pig iron and steel producing installations (row D).

Table VI: NAP Summary table – Reductions expected by policies and measures other than the EU emissions trading scheme and which have not been taken into account for the "with measures" projection presented in Table III (Mt CO₂eq)

General description:

Table VI gives account of greenhouse gas emissions reductions expected by policies and measures other than the EU ETS, which have not been taken into account for the “with measures” projection presented in Table III.

It classifies such measures into three categories: “under implementation” (columns i-iii), “adopted” (columns iv-vi), and “planned” (columns vii-ix).

“Under implementation” means that the implementation is ongoing, and that the measure is not taken into account for the "with measures" projections presented in Table III.

“Adopted” means that the measure has been adopted by the final instance at the relevant local, regional or national level, but it is not yet implemented.

“Planned” means that the measure is at least mentioned in a formal government document, but not adopted.

Each of these three categories is again subdivided into three columns: the expected average annual reduction (2008-12), on the one hand, in ETS sectors (columns i, iv and vii), and, on the other hand, in non-ETS sectors (columns ii, v and viii). The third sub-column (iii, vi and ix, respectively) indicates the year, in which the full or a substantial part of the effects of the respective measure can be expected (not necessarily the first year of implementation).

The rows shall contain the measures to be specified in the second column.

Specific remarks:

The Commission recognises that for some measures the disaggregation of the expected reductions into those occurring outside and inside the ETS presents a technical difficulty. It is however an important element for the Commission’s assessment.

Table VII: NAP Summary table – Government’s planned use of Kyoto units (Mt CO₂eq) and status of implementation

General description:

Table VII gives a detailed overview on the government’s planned use of Kyoto units and the status of their implementation.

It subdivides the Kyoto units into ERUs from JI projects, CERs from CDM projects, and AAUs and other units from international emissions trading. The last column indicates the total of the three types combined.

The status of implementation is presented in the rows, as follows.

Rows A and B indicate the sum across the various degrees of implementation, with row A giving the total amount in the period 2008 to 2012 and row B the annual average in that period per type of Kyoto unit and as a total. The total annual average across all three forms of Kyoto units is equal to row H of Table I.

Row C indicates the most advanced degree of implementation, i.e. the quantity of units already paid for.

Row D gives a lesser degree of implementation, which is the quantity of units contracted, but yet unpaid (delivery pending start of UN ITL). Units partially paid for should be proportionally distributed between rows C and D.

Row E relates to the quantity with the lowest degree of implementation, i.e. the units neither bought nor contracted by the date of notification (Row E = Row A – Row C – Row D).

Rows F and G give additional information on the full budget appropriated to the first commitment period (2008-12), both the one currently available for 2006 (row F) and the one committed up to 2012 (row G).

Row H indicates the implied future price of Kyoto units, which is the sum of rows F and G, divided by the total planned purchase in row A.

Specific remarks:

The Commission prefers Member States to specify the breakdown into ERUs, CERs, and AAUs and others. In case a Member State can justify why such a breakdown is not feasible, the Commission requires at least the submission of separate figures for ERUs and CERs on the one hand and AAUs and others on the other hand.

Table VIII: NAP Summary table – Details on new entrants, closures and auctioning

Table VIII contains various questions relating to important information on new entrants, auctioning and closures. The questions should be self-explanatory.

Table IX: NAP Summary table – Further details on new entrants

Table IX asks for further details on a selected new entrant, e.g. a power plant with a rated thermal input of 100 MW.

In one scenario (second column) the fuel used is coal, while in the other (third column) it is gas.

Member States are then requested to fill in row 4 (forecast number of operating hours/year in the period 2008 to 2012), where such a forecast is relevant for the allocation under the new entrants rule of the Member State, and row 5 (annual allowance allocation in 2008 to 2012).

This information will allow the Commission to better assess the standards used in the allocation to new entrants and at the same time provide for more transparency.

Table X: NAP Summary table – Important assumptions on annual averages

In Table X, Member States are requested to quantify for the years 2005-12 their key assumptions on annual average figures underlying the establishment of the NAP, in particular for:

- the EU allowance price (in Euro);
- the price for crude oil (Brent);
- the price for natural gas;
- the coal price; and
- the exchange rate (for those Member States outside the Euro-zone).

Member States should use and specify common market standards for fuel prices, including the currency used. They should indicate in detail sources of data and methodologies. This information is necessary in order to ensure comparability of data and transparency.

Member States are invited to indicate further assumptions considered important and useful for the Commission's assessment.