

COMMISSION DECISION

of 4 May 2005

establishing a questionnaire for reporting on the application of Directive 2003/87/EC of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC

(notified under document number C(2005) 1359)

(Text with EEA relevance)

(2005/381/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC⁽¹⁾, and in particular Article 21(1) thereof,

Whereas:

- (1) The questionnaire to be used by the Member States for the purpose of drawing up the annual reports on the implementation of Directive 2003/87/EC should aim at establishing a detailed account of the application by the Member States of the chief measures laid down in that Directive as well as of the following measures, to the extent that they are closely linked to the implementation of Directive 2003/87/EC: Council Directive 96/61/EC of 24 September 1996 concerning integrated pollution prevention and control⁽²⁾, Commission Decision 2004/156/EC of 29 January 2004 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council⁽³⁾, and Commission Regulation (EC) No 2216/2004 of 21 December 2004 for a standardised and secured system of registries pursuant to Directive 2003/87/EC of the European Parliament and of the Council and Decision No 280/2004/EC of the European Parliament and of the Council⁽⁴⁾. It should be appropriate to review the questionnaire at regular intervals.
- (2) The first report is due by 30 June 2005. However, it is desirable to have one annual report covering the first whole year of operation of the scheme. The first report should therefore cover the period from 1 January 2005 to 30 April 2005, and the second report, due by 30 June 2006, should cover the period from 1 January 2005 to 31 December 2005. Subsequent reports should be

submitted to the Commission by 30 June each year and should cover the preceding calendar year from 1 January to 31 December.

- (3) The measures provided for in this Decision are in accordance with the opinion of the Committee established in accordance with Article 6 of Council Directive 91/692/EEC of 23 December 1991 standardising and rationalising reports in the implementation of certain Directives relating to the environment⁽⁵⁾,

HAS ADOPTED THIS DECISION:

Article 1

Member States shall use the questionnaire set out in the Annex for the purpose of drawing up the annual report to be submitted to the Commission pursuant to Article 21(1) of Directive 2003/87/EC.

Article 2

The first report, which is due for submission by 30 June 2005, shall cover the four-month period from 1 January 2005 to 30 April 2005.

Subsequent reports shall be submitted to the Commission by 30 June each year and shall cover the preceding calendar year from 1 January to 31 December commencing with the calendar year 2005.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 4 May 2005.

For the Commission

Stavros DIMAS

Member of the Commission

⁽¹⁾ OJ L 275, 25.10.2003, p. 32. Directive as amended by Directive 2004/101/EC (OJ L 338, 13.11.2004, p. 18).

⁽²⁾ OJ L 257, 10.10.1996, p. 26. Directive as last amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

⁽³⁾ OJ L 59, 26.2.2004, p. 1.

⁽⁴⁾ OJ L 386, 29.12.2004, p. 1.

⁽⁵⁾ OJ L 377, 31.12.1991, p. 48.

ANNEX

PART 1

QUESTIONNAIRE ON THE IMPLEMENTATION OF DIRECTIVE 2003/87/EC**1. Details of institution submitting the report**

1. Name of contact person:
2. Official title of contact person:
3. Name and department of organisation:
4. Address:
5. International telephone number:
6. International telefax number:
7. E-mail:

2. Competent authorities

Question 2.1 is to be answered in the first report and in subsequent reports if changes were made during the reporting period:

- 2.1. Please list the competent authorities and their tasks.

3. Coverage of activities and installations

Questions 3.1 to 3.3 are to be answered in the first report ⁽¹⁾ of each trading period and in subsequent reports if changes were made during the reporting period:

- 3.1. How many installations carry out each of the activities listed in Annex I to Directive 2003/87/EC? For each activity, please indicate the number of installations that have been unilaterally included, if any.

In answering this question, use Table 1 of Part 2 of this Annex. It should furthermore be noted that the same installation can carry out activities falling under different subheadings. Indicate all relevant activities (even if this means that the installation is counted more than once).

- 3.2. How many of the combustion installations have a rated thermal input that exceeds 20 MW but is below 50 MW? In total, how many CO₂ equivalents were emitted by these installations in the reporting period?
- 3.3. How many of the covered installations emit less than 10 000 tonnes CO₂ equivalents, 10 000 to 25 000, 25 000 to 50 000, 50 000 to 500 000 or more than 500 000 tonnes CO₂ equivalents annually? By percentage, how are the total emissions covered by the Directive distributed over these classes?
- 3.4. What changes occurred during the reporting period in comparison with the national allocation plan table as entered into the Community Independent Transaction Log (new entrants, closures)?

In answering this question, use Table 2 of Part 2 of this Annex.

- 3.5. Did the competent authority receive any application(s) during the reporting period from operators who wish to form a pool pursuant to Article 28 of Directive 2003/87/EC? If yes, which Annex I activity did the application refer to?

Any information given in reply to this question will not be published.

- 3.6. Is there any other relevant information concerning the coverage of installations and activities in your country? If so, please specify.

⁽¹⁾ Where not possible to give complete information in the first report, please give an estimate and forward the complete information in the second report.

4. The issue of permits for installations

Questions 4.1 to 4.4 are to be answered in the first report and in subsequent reports if changes were made during the reporting period:

- 4.1. What measures have been taken to ensure that operators comply with the requirements of their greenhouse gas emissions permits?
- 4.2. How does national law ensure that the conditions of and the procedure for the issue of a permit are fully coordinated where more than one competent authority is involved? How does this coordination work in practice?
- 4.3. What measures have been taken to ensure that, where installations carry out activities that are included in Annex I to Directive 96/61/EC, the conditions of, and procedure for, the issue of a greenhouse gas emissions permit are coordinated with those for the permit provided for in that Directive? Have the requirements laid down in Articles 5, 6 and 7 of Directive 2003/87/EC been integrated into the procedures provided for in Directive 96/61/EC? If so, how was this integration performed?
- 4.4. What are the legislative provisions, procedures and practice concerning updating of permit conditions by the competent authority pursuant to Article 7 of Directive 2003/87/EC?
- 4.5. How many permits were updated during the reporting period because of a change in the nature or functioning, or extension, of installations made by operators as specified under Article 7 of Directive 2003/87/EC? Please provide for each category (capacity increase, capacity decrease, change in process type, etc.) how many permits were updated.
- 4.6. Is there any other relevant information concerning the issue of permits for installations in your country? If so, please specify.

5. Application of the monitoring and reporting guidelines

For the first report, complete information may not be available for questions 5.1 to 5.7. Reply to those questions as fully as possible in the first report.

- 5.1. Which approaches and methods were used to monitor emissions from installations (cf. Decision 2004/156/EC establishing guidelines for the monitoring and reporting of greenhouse gas emissions)?

In answering this question, use Table 3 of Part 2 of this Annex. The information required in Table 3 need only be given for installations with annual reported emissions of more than 500 000 tonnes CO₂ per year.

- 5.2. If the minimum tiers specified in Table 1 in Section 4.2.2.1.4 of Annex I to Decision 2004/156/EC were not technically feasible, please indicate for each installation for which this situation occurred the coverage of emissions, the activity, the tier category (activity data, net calorific value, emission factor, oxidation factor or conversion factor) and the monitoring approach/tier agreed in the permit.

In answering this question, use columns A to I of Table 3 of Part 2 of this Annex. The information required in Table 3 need only be given for installations with annual reported emissions of less than 500 000 tonnes CO₂ per year.

- 5.3. Which installations temporarily applied different tier methods than those agreed with the competent authority?

In answering this question, use Table 4 of Part 2 of this Annex.

- 5.4. In how many installations was continuous emissions measurement applied? Please indicate the number of installations per activity listed in Annex I to Directive 2003/87/EC and within each activity per subcategory based on reported annual emissions (less than 50 kt, 50 to 500 kt and over 500 kt).

In answering this question, use Table 5 of Part 2 of this Annex.

- 5.5. How much CO₂ was transferred from installations? Please indicate the number of tonnes of CO₂ transferred pursuant to section 4.2.2.1.2 of Annex I to Decision 2004/156/EC and the number of installations that transferred CO₂ for each activity listed in Annex I to Directive 2003/87/EC.

- 5.6. How much biomass was combusted or employed in processes? Please indicate the quantity of biomass as defined in paragraph 2(d) of Annex I to Decision 2004/156/EC combusted (TJ) or employed (t or m³) for each activity of Annex I to Directive 2003/87/EC.

The organic fraction of any waste combusted or used as input material should be included here.

- 5.7. What was the total quantity of CO₂ emissions from waste used as fuel or input material? Please submit a percentage breakdown of any such emissions per waste type.
- 5.8. Please submit sample monitoring and reporting documents from some temporarily excluded installations, if applicable.

Question 5.9 is to be answered in the first report and in subsequent reports if changes were made during the reporting period:

- 5.9. What measures have been taken to coordinate reporting requirements with any existing reporting requirements in order to minimise the reporting burden on businesses?
- 5.10. Is there any other relevant information concerning the application of the monitoring and reporting guidelines in your country? If so, please specify.

6. Arrangements for verification

Questions 6.1 to 6.4 are to be answered in the first report and in subsequent reports if changes were made during the reporting period:

- 6.1. Please describe the framework for verification of emissions from installations, in particular the role of the competent authorities and other verifiers in the verification process.
- 6.2. Please submit documents setting out the accreditation criteria for verifiers.

If the documents are available on the Internet, it is sufficient to include a link to the website.

- 6.3. Are verifiers who have been accredited in another Member State subject to an additional accreditation process before being able to carry out verifications? If yes, please briefly describe the procedure and why it is considered necessary.
- 6.4. Please submit any verification guidance provided for accredited verifiers and documents setting out the mechanisms for supervision and quality assurance for verifiers if available.

If the documents are available on the Internet, it is sufficient to include a link to the website.

- 6.5. Did any operator not provide an emission report verified as satisfactory by 31 March of the reporting period? If so, please provide a list of the installations concerned and reasons for non-validation.

In answering this question, use Table 6 of Part 2 of this Annex.

- 6.6. Did the competent authority carry out any independent checks on verified reports? If yes, please describe how additional checks were undertaken and/or how many reports were checked.
- 6.7. Did the competent authority instruct the registry administrator to correct the annual verified emissions for the previous year for any installation(s) to ensure compliance with the detailed requirements established by the Member State pursuant to Annex V to Directive 2003/87/EC?

Indicate any corrections in Table 6 of Part 2.

- 6.8. Is there any other relevant information concerning the arrangements for verification in your country? If so, please specify.

7. **Operation of registries**

Questions 7.1 and 7.2 are to be answered in the first report and in subsequent reports if changes were made during the reporting period:

- 7.1. Please provide any terms and conditions required to be signed by account holders and provide a description of the identity check of persons undertaken before creating holding accounts (cf. Regulation (EC) No 2216/2004 for a standardised and secured system of registries).
- 7.2. What fees are charged, if any? Please give details.
- 7.3. What steps were taken pursuant to Article 28(2) of Regulation (EC) No 2216/2004 to prevent reoccurrences of discrepancies discovered by the Community Independent Transaction Log?
- 7.4. Please provide a summary of all security alerts relevant to the national registry which have occurred during the reporting period, how they were addressed and the time taken for resolution.
- 7.5. Please state how many minutes for each month of the reporting period the national registry was unavailable to its users (a) due to scheduled downtime, and (b) due to unforeseen problems.
- 7.6. Please list and provide details on each upgrade to the national registry scheduled for the next reporting period.
- 7.7. Is there any other relevant information concerning the operation of registries in your country? If so, please specify.

8. **Arrangements for the allocation of allowances — new entrants — closures**

Questions 8.1 to 8.2 are to be answered in the first report after each notification and allocation procedure under Articles 9 and 11 of Directive 2003/87/EC:

- 8.1. Looking back at the completed allocation process, please describe the main lessons learnt by your authorities, and how you think they will influence your approach to the next allocation process?
- 8.2. Do you have any suggestions for the improvement of future notification and allocation processes for the EU as a whole?
- 8.3. How many allowances were allocated to the new entrants listed in Table 2, if any? Please give the installation identification code for the new entrant and the transaction identification code associated with the allocation of allowances.

In answering this question, use Table 2 of Part 2 of this Annex.

- 8.4. How many allowances were left in any new entrants reserve at the end of the reporting period, and what share do they represent of the original reserve?
- 8.5. If auctioning was used as an allocation method, how many auctions were held during the reporting period, how many allowances were auctioned during each auction, what share do they represent of the total quantity of allowances for the trading period, what was the price per allowance at each auction and what use was made of allowances not purchased at the auction(s)? Please also list the transaction identification codes associated with the allocation of auctioned allowances.
- 8.6. How were allowances treated that had been allocated but were not issued to installations that closed during the reporting period?

Question 8.7 is to be answered in the first report following the end of the trading periods set out in Article 11(1) and (2) of Directive 2003/87/EC:

- 8.7. Were allowances remaining in the new entrants' reserve at the end of the trading period cancelled or auctioned?
- 8.8. Is there any other relevant information concerning the arrangements for allocation, new entrants and closures in your country? If so, please specify.

9. Surrender of allowances by operators

- 9.1. In all cases where an account in the registry was closed because there was no reasonable prospect of further allowances being surrendered by the installation's operator, please describe why there was no reasonable further prospect and state the amount of outstanding allowances.
- 9.2. Is there any other relevant information concerning the surrender of allowances by operators in your country? If so, please specify.

10. Use of Emission Reduction Units (ERUs) and Certified Emission Reductions (CERs) in the Community scheme

Questions 10.1 and 10.2 are to be answered annually starting with the report submitted in 2006 as regards CERs and starting with the report submitted in 2009 as regards ERUs:

- 10.1. How many CERs and ERUs were used by operators pursuant to Article 11(a) of Directive 2003/87/EC? Please list, for CERs and ERUs separately, the sum of units used and the total number of operators who used them.
- 10.2. Have ERUs and CERs been issued for which an equal number of allowances had to be cancelled pursuant to Article 11b(3) or (4) of Directive 2003/87/EC because the JI or CDM project activities reduce or limit directly or indirectly the emission level of installations falling under the scope of that Directive? If so, please provide the sum of allowances cancelled and the total number of operators concerned separately for cancellation pursuant to Article 11b(3) and pursuant to Article 11b(4).

Question 10.3 is to be answered in the first report and in subsequent reports if changes were made during the reporting period:

- 10.3. What measures have been taken to ensure that relevant international criteria and guidelines, including those contained in the World Commission on Dams year 2000 Final Report, will be respected during the development of hydroelectric power production projects with a generating capacity exceeding 20 MW?
- 10.4. Is there any other relevant information concerning the use of ERUs and CERs in the Community scheme in your country? If so, please specify.

11. Issues related to compliance with the Directive

- 11.1. Where penalties were imposed pursuant to Article 16(1) for infringements of national provisions, please state the relevant national provisions and the penalties imposed.
- 11.2. Please provide the names of operators for which excess emission penalties were imposed pursuant to Article 16(3).

In answering this question, it is sufficient to provide a reference to the publication of the names under Article 16(2).

- 11.3. Is there any other relevant information related to compliance with the Directive in your country? If so, please specify.

12. The legal nature of allowances and fiscal treatment

Questions 12.1 to 12.3 are only to be answered in the first report and in subsequent reports if changes were made during the reporting period:

- 12.1. What is the legal status given to an allowance for the purposes of accounting, financial legislation and taxation?
- 12.2. If your Member State allocates allowances other than for free, please explain how such allocation is made (e.g. the way in which auctioning is undertaken)?

- 12.3. If your Member State allocates allowances for payment, is VAT due on the transaction?
- 12.4. Is there any other relevant information concerning the legal nature of allowances and their fiscal treatment in your country? If so, please specify.

13. **Access to information pursuant to Article 17**

- 13.1. Where are decisions relating to the allocation of allowances, information on project activities in which a Member State participates or authorises private or public entities to participate, and reports of emissions required under the greenhouse gas emissions permit and held by the competent authority made available to the public?
- 13.2. Is there any other relevant information concerning the access to information pursuant to Article 17 in your country? If so, please specify.

14. **General observations**

- 14.1. Are there any particular implementation issues that give rise to concerns in your country? If so, please specify.

PART 2

Table 1

Number of installations per Annex I activity

Member State:

Reporting period:

Annex I activities		Number of installations ^(e)
	Energy activities	
E1	Combustion installations with a rated thermal input exceeding 20 MW (excepting hazardous or municipal waste installations)	
E2	Mineral oil refineries	
E3	Coke ovens	
	Production and processing of ferrous metals	
F1	Metal ore (including sulphide ore) roasting or sintering installations	
F2	Installations for the production of pig iron or steel (primary or secondary fusion) including continuous casting, with a capacity exceeding 2,5 tonnes per hour	
	Mineral industry	
M1	Installations for the production of cement clinker in rotary kilns with a production capacity exceeding 500 tonnes per day or lime in rotary kilns with a production capacity exceeding 50 tonnes per day or in other furnaces with a production capacity exceeding 50 tonnes per day	
M2	Installations for the manufacture of glass including glass fibre with a melting capacity exceeding 20 tonnes per day	
M3	Installations for the manufacture of ceramic products by firing, in particular roofing tiles, bricks, refractory bricks, tiles, stoneware or porcelain, with a production capacity exceeding 75 tonnes per day, and/or with a kiln capacity exceeding 4 m ³ and with a setting density per kiln exceeding 300 kg/m ³	
	Other activities	
	Industrial plants for the production of	
O1	(a) pulp from timber or other fibrous materials	
O2	(b) paper and board with a production capacity exceeding 20 tonnes per day	

^(e) The same installation can carry out activities falling under different subheadings. All relevant activities should be indicated (even if this means that the installation is counted more than once).

Table 2
Changes to list of installations

Member State:

Reporting period:

A	B	C	D	E	F	G	H	I	J
Permit ID code	Installation ID code	Operator Name	Main Annex I activity ^(a)	Other Annex I activities ^(a)	Main non-Annex I activity ^(b)	Change compared with installations included in NAP ^(c)	Allowances allocated or issued ^(d) Quantity	Year(s)	Transaction identification code ^(e)

^(a) The same installation can carry out activities falling under different subheadings. All relevant activities should be indicated. Please use the codes for Annex I activities listed in Table 1.

^(b) The main activity at an installation can be other than an Annex I activity. Please fill in where relevant.

^(c) Please indicate 'new entrant' or 'closure'.

^(d) For new entrants, please indicate the years for which the quantity of allowances was allocated. For closures, please indicate allowances issued during the remaining trading period, if applicable.

^(e) For new entrants, please indicate the code associated with the allocation of the allowances.

Table 3

Monitoring methods applied (only for installations with annual reported CO₂ emissions of more than 500 000 tonnes per year and for installations for which it has not been technically feasible to use the minimum tiers specified in Table 1 of Section 4.2.2.1.4 of Decision 2004/156/EC)

Member State:

Reporting period:

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Permit ID code	Installation ID code	Main Annex I activity ^(a)	Total annual emissions ^(b) t CO ₂	Activity data Tier	Emission factor Tier	Tier chosen ^(c) Net calorific value Tier	Oxidation factor Tier	Fuel or activity type ^(d)	Emission factor Value	Emission factor Unit ^(e)	Value ^(f) Net calorific value Value	Net calorific value Unit ^(g)	Oxidation factor %

^(a) The same installation can carry out activities falling under different subheadings. The main Annex I activity should be indicated. Please use the codes for Annex I activities listed in Table 1.

^(b) Verified emissions if available, otherwise emissions as reported by the operator.

^(c) Only to be filled out if emissions are calculated.

^(d) Hard coal, natural gas, steel, lime, etc. Please use a separate line for each fuel or activity if more than one fuel or activity is carried out in the same installation.

^(e) kg CO₂/kWh, t CO₂/kg, etc.

^(f) kJ/kg, kJ/m³, etc.

Table 4
Temporary change of monitoring method

Member State:

Reporting period:

A Installation Permit ID code	B Installation ID code	C Annex I activity ⁽⁴⁾	D Total annual emissions t CO ₂	E Affected monitoring parameter ⁽⁵⁾	F Original method approved Tier	G Temporary method applied Tier	H Reason for temporary change ⁽⁶⁾	I Period of temporary suspension until restoration of appropriate tier method Beginning Month/year	J End Month/year

⁽⁴⁾ The same installation can carry out activities falling under different subheadings. The main activity should be indicated. Please use the codes for Annex I activities listed on Table 1.

⁽⁵⁾ Please use the following notation keys: activity data (AD), net calorific value (NCV), emission factor (EF), composition data (CD), oxidation factor (OF), conversion factor (CF). If several values in an installation are affected, fill out one row per value.

⁽⁶⁾ Please use the following notation keys: failure in measurement devices (FMD), temporary lack of data (TLD), changes in installation, fuel type, etc. (CIF), other (please specify).

Table 5

Number of installations applying continuous emission measurement

Member State:

Reporting period:

A	B	C	D
Main Annex I activity ^(a)	< 50 000 t CO ₂ e	50 000 to 500 000 t CO ₂ e	> 500 000 t CO ₂ e
E1			
E2			
E3			
F1			
F2			
M1			
M2			
M3			
O1			
O2			

^(a) Please refer to Table 1 for a description of the Annex I activity codes. If an installation carries out more than one activity, it should only be counted once under its main Annex I activity.

Table 6
Emissions reports under Article 14(3) not validated as satisfactory

Member State:

Reporting period:

A Permit ID code	B Installation Installation ID code	C Emissions reported from installations t CO ₂	D Allowances surrendered t CO ₂	E Allowances blocked in operator holding account t CO ₂	F Reason for non-validation of emission report (*)	G Correction of verified emissions by competent authority t CO ₂

(*) Please use the following notation keys: reported data is not free of inconsistencies (NF), collection of data has not been carried out in accordance with the applicable scientific standards (NASS), relevant records of installation are not complete and/or consistent (RNC), verifier was not provided with access to all sites and information related to the subject of verification (VNA), no report was produced (NR), other (please specify).