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## **Final compilation and accounting report for Spain for the second commitment period of the Kyoto Protocol**

**Note by the secretariat**

### *Summary*

The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, in decision [13/CMP.1](#) in conjunction with decisions [3/CMP.11](#) and [4/CMP.11](#), requested the secretariat to publish the final compilation and accounting report for each Party included in Annex I with a commitment inscribed in the third column of Annex B in the Doha Amendment to the Kyoto Protocol after the second commitment period of the Kyoto Protocol and the additional period for fulfilling commitments for that period. This report presents the final accounting information for the second commitment period for Spain, including its aggregate anthropogenic carbon dioxide equivalent emissions; the total quantity of Kyoto Protocol units in its retirement account; the quantities of Kyoto Protocol units in its national registry available for carry-over to a subsequent commitment period, where applicable; and the quantity by which its aggregate anthropogenic carbon dioxide equivalent emissions exceed the quantity of Kyoto Protocol units in its retirement account, where applicable.



## Abbreviations and acronyms

AAU	assigned amount unit
Annex B Party	Party included in Annex I with a commitment inscribed in the third column of Annex B in the Doha Amendment to the Kyoto Protocol
CER	certified emission reduction
CMP	Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol
CO <sub>2</sub> eq	carbon dioxide equivalent
ERU	emission reduction unit
EU	European Union
GHG	greenhouse gas
ICER	long-term certified emission reduction
RMU	removal unit
tCER	temporary certified emission reduction
true-up period review	review upon expiration of the additional period for fulfilling commitments for the second commitment period of the Kyoto Protocol
TUPR	report upon expiration of the additional period for fulfilling commitments for the second commitment period of the Kyoto Protocol

## I. Introduction

### A. Mandate

1. The CMP requested the secretariat to publish, after the additional period for fulfilling commitments for the second commitment period of the Kyoto Protocol, the final compilation and accounting reports referred to in paragraph 62 of the annex to decision [13/CMP.1](#) and to forward each report to the CMP, the Compliance Committee and the Party concerned.<sup>1</sup>
2. The true-up period review shall include oversight of the preparation of the final compilation and accounting report for each Annex B Party.<sup>2</sup>

### B. Scope

3. This final compilation and accounting report for the second commitment period for Spain provides information on its aggregate anthropogenic CO<sub>2</sub> eq emissions; the total quantity of ERUs, CERs, AAUs and RMUs in its retirement account and, where applicable, the quantities of ERUs, CERs and AAUs in its national registry available for carry-over to a subsequent commitment period; and, where applicable, the quantity by which its aggregate anthropogenic CO<sub>2</sub> eq emissions exceed the quantity of ERUs, CERs, AAUs and RMUs in its retirement account.
4. This report contains information as recorded in the compilation and accounting database after the completion of the true-up period review by the expert review team and the publication of the report on the review of the TUPR for Spain.<sup>3</sup>

### C. Possible action by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol

5. The CMP may wish to take note of the information herein and to take any further action it deems appropriate.

## II. Main accounting parameters

6. Table 1 presents, for the second commitment period, Spain's GHG emissions in the base year, quantified emission limitation or reduction commitment, assigned amount established pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Kyoto Protocol and total GHG emissions from sources included in Annex A to the Kyoto Protocol.

Table 1

#### Key accounting parameters for Spain for the second commitment period of the Kyoto Protocol

<i>Parameter</i>	<i>Value</i>
Base-year GHG emissions <sup>a</sup> (t CO <sub>2</sub> eq)	283 361 698
Quantified emission limitation or reduction commitment <sup>b</sup> – Article 4 (% of base-year level)	80
Assigned amount established pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Kyoto Protocol <sup>b, c</sup> (t CO <sub>2</sub> eq)	1 766 877 232
Total GHG emissions from sources included in Annex A to the Kyoto Protocol (t CO <sub>2</sub> eq)	2 573 436 394

<sup>1</sup> Decision [13/CMP.1](#), para. 5, in conjunction with decisions [3/CMP.11](#) and [4/CMP.11](#).

<sup>2</sup> As per decision [22/CMP.1](#), annex, para. 86(c), in conjunction with decisions [3/CMP.11](#) and [4/CMP.11](#).

<sup>3</sup> [FCCC/KP/CMP/2023/TPR/ESP](#).

*Sources:* Report on the review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol (FCCC/IRR/2016/ESP) and report on the review of the TUPR of Spain.

<sup>a</sup> GHG emission level used for calculating the assigned amount for the second commitment period pursuant to Article 3, paras. 7 bis, 8 and 8 bis, of the Kyoto Protocol.

<sup>b</sup> Under Article 4 of the Kyoto Protocol, any Parties included in Annex I (as defined in Article 1, para. 7, of the Kyoto Protocol) are allowed to fulfil their commitments under Article 3 jointly. The EU, its member States, Iceland and the United Kingdom of Great Britain and Northern Ireland agreed to fulfil their commitments jointly under Article 3 of the Kyoto Protocol for the second commitment period.

<sup>c</sup> The assigned amount of the EU and the corresponding assessment of compliance correspond to the GHG emissions listed in Annex A to the Kyoto Protocol that are also covered by the European Union Emissions Trading System pursuant to directive 2009/29/EC of the European Parliament and of the Council amending directive 2003/87/EC. The assigned amounts of the EU member States, Iceland and the United Kingdom, and the corresponding assessments of compliance, correspond to the remaining emissions.

7. Table 2 presents the quantities of Kyoto Protocol units in Spain's retirement account for the second commitment period.

Table 2

**Quantities of Kyoto Protocol units in the retirement account of Spain for the second commitment period of the Kyoto Protocol**

<i>AAUs</i>	<i>ERUs</i>	<i>RMUs</i>	<i>CERs</i>	<i>tCERs</i>	<i>ICERs</i>	<i>Total</i>
1 584 862 377	0	0	0	0	0	1 584 862 377

*Source:* International transaction log.

8. The quantities of Kyoto Protocol units in the national registry available to Spain for carry-over to a subsequent commitment period were 240,424,781 AAUs, 2,150,403 ERUs and 19,871,426 CERs according to the report on the review of the Party's TUPR.

9. The aggregate GHG emissions of all EU member States, Iceland and the United Kingdom of Great Britain and Northern Ireland from sources included in Annex A to the Kyoto Protocol in the second commitment period did not exceed the total quantity of Kyoto Protocol units in the retirement accounts of the EU and its member States, Iceland and the United Kingdom for the second commitment period.