

Addendum to Ireland's NFAP and FRL – 8th April 2020

Following the submission of the second version of Ireland's National Forestry Accounting Plan (NFAP) in December 2019, two aspects were identified that require additional explanatory text to aid understanding. Furthermore, an error was identified in transposing FRL data into the NFAP which is now addressed in this document.

1) Correction to FRL in Table 26 on page 57 of NFAP.

The FRL values for MFL including HWP assuming 1st order decay (mean of 141.897 ktCO₂eq) were entered incorrectly in Table 26 of the NFAP. Table 20 (Forest CSC) and 25 (HWP CSC) are used to calculate the FRL incl. and excl. HWP.

The correct mean annual Forest Reference Level (2021-2025) is an emission of 112.670 ktCO₂eq. when harvested wood products are included. When harvested wood products are excluded the mean annual Forest Reference Level (2021-2025) remains unchanged at 1506 Gg CO₂ eq.

Year	HWP ΔCO ₂ Table 25	Forest ΔCO ₂ Table 20	MFL FRL	
			incl. HWP 1 st order decay Table 26 (Revised)	excl. HWP (inst. oxid.) Table 26
			kt CO ₂ eq.	
2021	-1148.20	860.45	-287.751	860.45
2022	-1283.36	1190.30	-93.067	1190.3
2023	-1541.73	1947.89	406.160	1947.89
2024	-1421.11	1578.41	157.303	1578.41
2025	-1572.71	1953.42	380.705	1953.42
	Sum		Sum	
2021-2025	-6967.11	7530.456	563.350	7530.456
	Mean		Mean	
2021-2025	-1393.42	1506.091	112.670	1506.091

2) Clarification of GHG inventory used for comparison with FRL.

Ireland uses the last officially submitted and reviewed GHG inventory for 2017, which was submitted in 2019, for comparisons with the FRL C pool stock changes (Figure 18 and 19) and forest areas (Table 28).

Ireland is in the process of changing the LULUCF inventory reporting so that forest land remaining forest land (FL-FL) uses a 30-year transition, as done in the FRL, and a 20 year transition for all other land used categories, as required under the LULUCF regulation. The 2021 and subsequent GHG inventory submissions will be fully consistent with MFL areas by the time EU LULUCF reporting is mandatory (2022 at the latest).

3) Differences in forest areas in FRL and GHGI.

There is an inconsistency in the area of MFL in the year preceding the projected FRL (i.e. 2016), when compared to 2019 GHGI. The latest submission of the 2019 GHG inventory (15th March 2020) does not apply a 30 year transition for FL-FL, so the areas used in the FRL are slightly different to those in the GHG inventory (see Table 28 of the NFAP for explanation). The impact of the differences in area on the forest CSC is small and within the confidence interval, so are deemed to be insignificant based on EULULUCF guidance (see Table 18 and 19 and Table 27 of the NFAP submitted in December 2019).

Ireland's intention was to submit the 2020 GHGI using the same 30-year transition period as used for MFL. However, this could not be implemented due to technical difficulties in reconstructing a historic time series for 1990-2010. The GHG inventory is now in the process of implementing this change for the 2021 submission.

Ireland's NFAP demonstrates that the small area differences result in the observed, but insignificant differences in emission and removal profiles between historical GHGI and FRL projections (Table 18, 19 and Table 27 NFAP). Ireland considers this to be broadly consistent with the GHGI as required under Annex 4(h) of the LULUCF Regulation (2018/841).

Furthermore, Ireland could not adopt to use the 2016 FL-FL area from the 2019 GHGI to initiate the FRL projection because this would not reflect the use of a 30-year transition for afforestation lands to MFL (see Article 6 of LULUCF Regulation). The only way to rectify the area inconsistency is to implement the aforementioned changes to the next GHGI submission in 2021.