

Annex 2 - EFCTC technical paper on reporting requirements

Summary

As mentioned by the Dossier Submitters in the Annex XV report, F-gases are already covered by reporting requirements both at EU level under the F-gas Regulation and at global level under the UN Framework Convention on Climate Change UNFCCC. Overall, these reporting mechanisms cover several phases of the lifecycle of F-gases, from production to destruction. Summarising, the reporting requirements are slightly different between the EU and global level, and different categories of F-gases are expected to be reported differently. The data is collected by independent bodies both at EU and UN level and aggregated and shared with the public on a yearly basis.

It is important to notice that reclaimed, recovered, and recycled gases are already covered by reporting requirements under the Montreal protocol, while the reporting requirements for reclaimed gases in the EU is currently being discussed in the context of the F-gas Regulation review.

	EU	MONTREAL PROTOCOL
PRODUCTION (gas)	HFCs & HFOs	HFCs & Blends
IMPORT (gas)	HFCs & HFOs	HFCs & Blends
IMPORT (equipment)	HFCs & HFOs	X
EXPORT (gas)	HFCs & HFOs	HFCs & Blends
PLACING ON THE MARKET (equipment)	HFCs & HFOs	X
FEEDSTOCK	HFCs & HFOs	X
DESTRUCTION	HFCs & HFOs	HFCs & Blends
EMISSIONS	X	HFCs & Blends
RECOVERED GASES*	X	HFCs & Blends
RECLAIMED GASES*	Upcoming with revision	HFCs & Blends
RECYCLED GASES*	X	HFCs & Blends

* this only applies in the case of imported gases

Reporting under the Montreal Protocol

According to Article 7 of the Montreal Protocol, each Party is expected to provide statistical data on the controlled substances listed in the annexes of the Protocol.

Under the Montreal Protocol, the Parties are to report separately on **imports, exports, production, destruction, trade with non-parties** and **emissions** of controlled substances. The Protocol provides guidance on how to report the data on the substances, which are to be considered in tonnes, without multiplying them by the relevant ozone-depleting-potential or global-warming-potential values.

Moreover, amounts recovered, reclaimed or recycled (or reused) are not to be considered as “production”, but they are still to be reported under this framework in the case of import.

It should be noted that HFOs and HCFOs are not considered controlled substances under the Protocol; however, they are still reported when used in blends with HFCs. The Ozone Secretariat, which is the UN body that collects the data provided by the Parties, also provide publicly accessible data based on the information submitted by the Parties.

Reporting in the EU

Under the F-gas Regulation, companies involved in the F-gas sector have very specific reporting requirements, that aim at ensuring the traceability of the quantities of F-gases placed on the EU market (including both production in the EU and import), or exported outside the EU. These provisions cover all F-gases so HFCs, HFOs and HCFOs since 2014.

According to Article 19 of the F-gas Regulation, each year, by 31 March, undertakings are requested to provide yearly reporting on **production, import, export, feedstock use and destruction of the substances listed in Annexes I or II**.

The reporting requirement under Article 19 of the F-gas Regulation applies for the activities that took place during the preceding calendar year to:

- Producers, importers and exporters that produced, imported or exported one metric tonne or 100 tonnes of CO₂ equivalent or more of fluorinated greenhouse gases and gases listed in Annex II¹
- Undertakings that destroyed 1 metric tonne or 1 000 tonnes of CO₂ equivalent or more of fluorinated greenhouse gases and gases listed in Annex II
- Undertakings that used 1 000 tonnes of CO₂ equivalent or more of fluorinated greenhouse gases as feedstock
- Undertakings that placed 500 tonnes of CO₂ equivalent or more of fluorinated greenhouse gases and gases listed in Annex II contained in products or equipment on the market
- Importers of equipment that place on the market pre-charged equipment where HFCs contained have not been placed on the market prior to the charging of the equipment.

Companies that need to report are obliged to register with the European Commission's F-gas portal (also known as HFC Registry)², pursuant to Article 17 of the 2014 F-gas Regulation. Additionally, companies who place on the market bulk refrigerant of 10000 tonnes CO₂ eq. or more, as well as companies who import pre-charged equipment, are audited by an external verifier. The verification report must be uploaded in the Business Data Repository (BDR) of the European Environment Agency and a copy must be kept for at least five years. Since 2012, the European Commission has given the responsibility for collecting, archiving and evaluating the data reported by companies to the European Environment Agency (EEA). The reporting process is executed through the EEA's online platform, the Business Data Repository (BDR), while technical support for the F-gas reporting process is provided by the EEA's European Topic Centre on Climate Change Mitigation ([ETC CM](#)). Every year, the EEA

¹ Undertakings reporting on the placing on the market 10 000 tonnes of CO₂ equivalent or more of HFCs are required, in addition, ensure that the accuracy of the data is verified by an independent auditor (either an accredited pursuant to Directive 2003/87/EC or an accredited to verify financial statements in accordance with the legislation of the Member State concerned).

² [EU F-gas Portal](#)

published a report sharing the latest data collected³; this data is also shared with the Ozone Secretariat to be included in the global reporting on F-gases.

It should also be noted that the reclaimed quantities of F-gases are not expected to be reported under the 2014 F-gas Regulation; however, under Article 26(6) of the 2022 Commission proposal for the revised F-gas Regulation, reclaimed quantities exceeding 1 metric tonne or 100 tonnes of CO₂ equivalent of fluorinated greenhouse gases will also have to be reported on a yearly basis by EU companies.

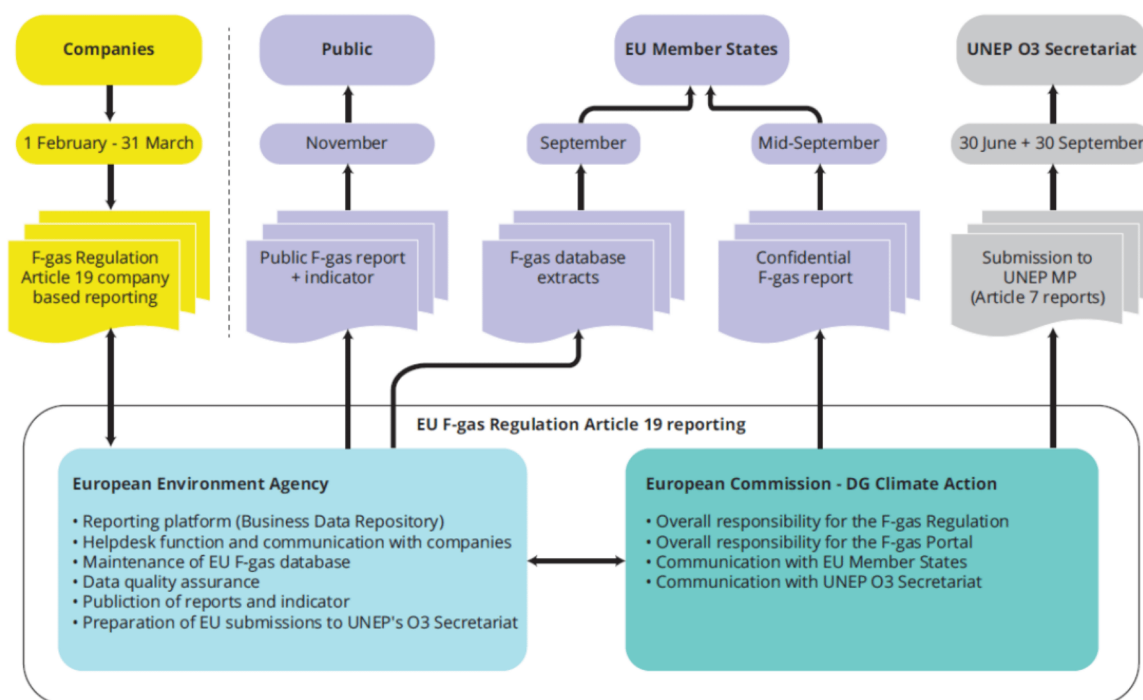


Figure 1: Institutional arrangements (source: EEA 2022 report on F-gases)

³ The 2022 Report is expected to be published in October/November 2023. The data will be submitted to the Ozone Secretariat by 30 September 2023