

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)

- Article 1      Member States shall use the questionnaire set out in the...  
Article 2      The first report, which is due for submission by 30...  
Article 3      This Decision is addressed to the Member States.

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## ANNEX

### QUESTIONNAIRE ON THE IMPLEMENTATION OF DIRECTIVE 2003/87/EC

1.      Details of institution submitting the report
2.      Responsible authorities in the emissions trading scheme (eu ets) and...
  - 2.1.      In the table below, please state the name, abbreviation and...
  - 2.2.      In the table below, please indicate which competent authority is...
  - 2.3.      If more than one competent authority is designated in your...
  - 2.4.      What effective exchange of information and cooperation has been established...
3.      Coverage of activities, installations and aircraft operators
  - 3.A.      Installations
    - 3.1.      How many installations carry out activities and emit greenhouse gas...
    - 3.2.      Have you excluded installations under Article 27 of Directive 2003/87/EC?...
  - 3.B.      Aircraft operators
    - 3.3.      How many aircraft operators are carrying out activities listed in...
4.      The issue of permits for installations
  - 4.1.      Have the requirements specified in Articles 5, 6 and 7...
  - 4.2.      When does national law require the permit to be updated...
5.      Application of the monitoring and reporting regulation
  - 5.A.      General
    - 5.1.      Has additional national legislation been implemented to assist in the...
    - 5.2.      What measures have been taken to complement the reporting requirements...
    - 5.3.      Have you developed Member State customised electronic templates or specific...
    - 5.4.      Have you developed an automated system for electronic data exchange...
  - 5.B.      Installations
    - 5.5.      In the table below, please complete, for the fuels listed,...
    - 5.6.      In the table below, please complete the aggregate total emissions...
    - 5.7.      In the table below, please indicate:

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- 5.8. Have sampling plans been drawn up in all cases required...
- 5.9. In the table below, please indicate the number of installations...
- 5.10. If the highest tier approaches for major source streams of...
- 5.11. In the table below, please indicate the number of category...
- 5.12. Have installations in your Member State applied the fall-back approach...
- 5.13. Please indicate in the table below the number of category...
- 5.14. Has inherent CO<sub>2</sub> in accordance with Article 48 or...
- 5.15. Are there innovative technologies foreseen, other than those allowed under...
- 5.16. Did any installations in your Member State apply continuous emissions...
- 5.17. In the table below, please indicate for each main activity...
- 5.18. What was for each waste type the total quantity of...
- 5.19. Has your Member State allowed use of any simplified monitoring...
- 5.20. Have innovative ways been used to simplify compliance for installations...
- 5.C. Aircraft operators
  - 5.21. How many aircraft operators are using Method A or B...
  - 5.22. In the table below, please specify the aggregate total emissions...
  - 5.23. In the table below, please indicate:
  - 5.24. In the table below, please indicate:
  - 5.25. In the table below, please indicate the number of aircraft...
  - 5.26. Has your Member State allowed use of any simplified monitoring...
  - 5.27. Have innovative ways been used to simplify compliance for small...
- 6. Arrangements for verification
  - 6.A. General
    - 6.1. Please indicate in the table below the number of verifiers...
    - 6.2. In the table below, please provide information on the application...
  - 6.B. Installations
    - 6.3. For which installations did the competent authority make a conservative...
    - 6.4. Did any verification report include non-material misstatements, non-conformities that did...
    - 6.5. Did the competent authority carry out any checks on verified...
    - 6.6. Have site visits been waived for installations emitting more than...
  - 6.C. Aircraft operators
    - 6.7. For which aircraft operators did the competent authority make a...
    - 6.8. Did any verification report include non-material misstatements, non-conformities that did...
    - 6.9. Did the competent authority carry out any checks on verified...
    - 6.10. Were site visits waived for small emitters referred to in...
- 7. Registries
  - 7.1. Please attach a copy of your Member State specific terms...
  - 7.2. In all cases where an account was closed because there...
  - 7.3. On how many occasions during the reporting year did aircraft...
- 8. Allocation
  - 8.1. In the table below, please specify the number of changes...
  - 8.2. Were any planned or effective changes to the capacity, activity...
  - 8.3. Have you applied Article 10c of Directive 2003/87/EC? Yes/No

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9. Use of emission reduction units (ERUs) and certified emission reduction...
  - 9.1. What measures have been taken, prior to issuing a letter...
10. Fees and charges
  - 10.A. Installations
    - 10.1. Are fees charged to operators? Yes/No
  - 10.B. Aircraft operators
    - 10.2. Are fees charged to aircraft operators? Yes/No
  - 10.C. Installations and aircraft operators
    - 10.3. In the tables below, please specify the one-off and annual...
11. Issues related to compliance with the ETS Directive
  - 11.A. Installations
    - 11.1. In the table below, please specify what measures have been...
    - 11.2. In the table below, please state the penalties for infringements...
    - 11.3. In the table below, please specify infringements incurred and penalties...
    - 11.4. In the table below, please provide the names of operators...
  - 11.B. Aircraft operators
    - 11.5. In the table below, please specify what measures have been...
    - 11.6. In the table below, please state the penalties for infringements...
    - 11.7. In the table below, please specify infringements incurred and penalties...
    - 11.8. In the table below, please provide the names of aircraft...
    - 11.9. What measures would have to be taken in your Member...
12. The legal nature of emission allowances and fiscal treatment
  - 12.1. What is the legal nature of an emission allowance in...
  - 12.2. What is the accounting treatment of emission allowances in the...
  - 12.3. Is VAT due on the issuance of emission allowances? Yes/No...
  - 12.4. Are emission allowances taxed? Yes/No
13. Fraud
  - 13.1. In the table below, please specify what arrangements are in...
  - 13.2. In the table below, please specify what arrangements, if any,...
  - 13.3. In the table below, please indicate the following information on...
14. Other observations
  - 14.1. In the table below, please provide details of any other...
  - 14.2. Have you addressed all one-off questions in this questionnaire and...

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- (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](#).

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