



NATIONAL INVENTORY DOCUMENT

GREENHOUSE GAS EMISSIONS & REMOVALS

Annual Report for Submission under the United Nations
Framework Convention on Climate Change and the
European Union Governance Regulation

**MALTA'S NATIONAL INVENTORY DOCUMENT OF GREENHOUSE GAS EMISSIONS & REMOVALS,
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LIST OF ABBREVIATIONS AND ACRONYMS

Gases

CH ₄	Methane
CO	Carbon monoxide
CO ₂	Carbon dioxide
F-gases	Fluorinated gases
HFCs	Hydrofluorocarbons
N ₂ O	Nitrous oxide
NF ₃	Nitrogen trifluoride
NH ₃	Ammonia
NMVOC	Non-methane volatile organic compound
NO _x	Nitrogen oxides
PFCs	Perfluorocarbons
SF ₆	Sulphur hexafluoride
SO ₂	Sulphur dioxide

Notation keys

IE	Included Elsewhere
NA	Not Applicable
NE	Not Estimated
NO	Not Occurring

Other

AFOLU	Agriculture, Forestry and Other Land Use
C	Carbon
CAA	Climate Action Authority
CCC	Climate Change Committee
CO ₂ eq	Carbon dioxide equivalent
COP	Conference of the Parties
CRF	Common Reporting Format

CS	Country Specific
D	Default
EC	European Commission
ERA	Environment and Resources Authority
EU	European Union
FOD	First Order Decay
GHG	Greenhouse Gas
GWP	Global Warming Potential
HWP	Harvested Wood Products
IEF	Implied Emission Factor
KC	Key Category
KCA	Key Category Analysis
IPCC	Intergovernmental Panel on Climate Change
IPPU	Industrial Processes and Product Use
LULUCF	Land Use, Land-Use Change and Forestry
M	Model
MCF	Methane Correction Factor
MEEC	Ministry for the Environment, Energy and Public Cleanliness
MRA	Malta Resources Authority
NIC	National Inventory Compiler
NIR	National Inventory Report
NSO	National Statistics Office
ODS	Ozone Depleting Substances
PS	Plant Specific
QA	Quality Assurance
QC	Quality Control
RA	Reference Approach
T	Tier
UNFCCC	United Nations Framework Convention on Climate Change
WG	Working Group

WSC

Water Services Corporation

Executive Summary

ES.1 BACKGROUND INFORMATION ON GREENHOUSE GAS INVENTORIES AND CLIMATE CHANGE

Inventories of emissions by sources and removals by sinks of greenhouse gases provide a crucial starting point for policymaking in respect of mitigation of climate change, that is, in respect of limiting or reducing emissions of greenhouse gases from anthropogenic activities and enhancing removals of atmospheric greenhouse gases by sinks. This importance of greenhouse gas inventories arises from the fact that such inventories provide a historic picture of trends of emissions and removals from 1990 thus, providing a view of the past and present situation which informs policymakers in assessing the effectiveness of actions taken in the past and a starting point towards assessing what actions need to be taken in future.

The mitigation of climate change as a global and national goal is of primary importance for Malta, being a small island state with vulnerability to the impacts of changes in climatic conditions. Indeed, this inventory submission highlights the important, and sustained, gains made by Malta in recent years in reducing overall national greenhouse gas emissions, particularly in electricity generation, for a long time the main contributor to total greenhouse gas emissions in Malta. (Refer to Chapter 2 for an analysis of emission trends).

The preparation of Malta's national greenhouse gas inventory is legally underpinned by national legislation, guided by international and European Union legislation and guidelines, and informed by a thorough data gathering and quality assurance and quality control process. Sector-specific actions are taken by sectoral inventory compilers within the Climate Action Authority (CAA) to ensure, to the best extent possible, that Malta's inventory is transparent, accurate, complete, consistent and comparable. This is particularly supported by recent and ongoing efforts to develop a comprehensive quality management system for the greenhouse gas inventory process within the Authority. (Refer to chapter 1 and sector-specific chapters and related annexes for information on the inventory process).

ES.2 SUMMARY OF NATIONAL EMISSION AND REMOVAL TRENDS

(Refer to Chapter 2 for a more detailed discussion of trends of national total emissions). Table **ES. 1** presents annual figures for total national greenhouse gas emissions for the years 1990 to 2024. Total national emissions showed a general increase until 2012, followed by a significant reduction in more recent years to the extent that emissions in 2016 were below the level of emissions in the base year. The decrease in total national emissions is a consequence of the decrease in emissions in the Energy sector, resulting from important technical developments in the generation of electricity.

Table ES. 1 Total national greenhouse gas emissions, 1990 – 2024 (AR5).

	Total national emissions with LULUCF (Gg CO ₂ eq)	Total national emissions without LULUCF (Gg CO ₂ eq)
1990	2610.03	2624.68
1991	2460.05	2479.00
1992	2499.96	2511.47
1993	3102.11	3114.01
1994	2879.02	2892.19
1995	2677.62	2689.42
1996	2767.62	2780.12
1997	2799.21	2811.63
1998	2774.37	2785.90
1999	2830.75	2843.00
2000	2734.99	2747.31
2001	3016.78	3023.75
2002	3063.31	3044.45
2003	3286.99	3267.64
2004	3172.47	3174.05
2005	2986.17	2987.42
2006	3032.54	3033.51
2007	3125.39	3124.60
2008	3052.56	3036.75
2009	2920.76	2903.24
2010	2978.44	2959.33
2011	2970.43	2964.42
2012	3141.13	3134.90
2013	2832.16	2825.83
2014	2842.95	2835.87

	Total national emissions with LULUCF (Gg CO ₂ eq)	Total national emissions without LULUCF (Gg CO ₂ eq)
2015	2143.00	2135.58
2016	1847.03	1839.74
2017	2011.88	2004.13
2018	2014.68	2008.40
2019	2120.19	2117.56
2020	2082.04	2080.02
2021	2096.44	2094.58
2022	2254.67	2255.79
2023	2204.77	2207.34
2024	2171.60	2170.21

Refer to Figure 2-1.

ES.3 OVERVIEW OF SOURCE AND SINK CATEGORY EMISSIONS ESTIMATES AND TRENDS

(Refer to Chapter 2 for a more detailed discussion of emission trends by gas and by sector).

Emissions by gas and by sector are presented in Table ES. 2 and Table ES. 3.

Carbon dioxide (CO₂) emissions by far account for the highest share of total national emissions among all the greenhouse gases covered. Emission of CO₂ are primarily the result of combustion of fossil fuels in the Energy sector, particularly from the indigenous generation of electricity and road transport.

Methane emissions (CH₄) and Hydrofluorocarbons (HFCs) account for smaller, albeit important shares respectively. CH₄ is primarily emitted by activities in the Waste and Agriculture sectors. Important to note is the rapidly increasing trend in emissions of HFCs, from the sector Industrial Processes and Product Use (IPPU).

Table ES. 2 Greenhouse gas emissions by gas (AR5).*

	CO ₂ with LULUCF	CO ₂ without LULUCF	CH ₄	N ₂ O	HFC	PFC	SF ₆	NF ₃	Total with LULUCF	Total without LULUCF
Year	Gg CO ₂ eq									
1990	2412.44	2427.58	139.84	57.74	IE,NA,NE,NO	NA,NO	0.01	NO	2610.03	2624.68
1991	2252.58	2272.03	149.05	58.40	IE,NA,NE,NO	NA,NO	0.01	NO	2460.05	2479.00
1992	2281.76	2293.78	157.06	59.66	IE,NA,NE,NO	NA,NO	1.47	NO	2499.96	2511.47
1993	2873.41	2885.77	164.97	62.26	IE,NA,NE,NO	NA,NO	1.47	NO	3102.11	3114.01
1994	2644.99	2658.53	171.01	61.54	0.00	NA,NO	1.48	NO	2879.02	2892.19
1995	2440.13	2452.31	175.71	60.30	0.00	NA,NO	1.48	NO	2677.62	2689.42
1996	2521.31	2534.13	185.34	59.48	0.00	NA,NO	1.49	NO	2767.62	2780.12
1997	2543.69	2556.43	193.34	60.68	0.00	NA,NO	1.49	NO	2799.21	2811.63
1998	2513.26	2525.12	199.08	60.51	0.01	NA,NO	1.51	NO	2774.37	2785.90
1999	2560.52	2573.04	207.80	60.91	0.01	NA,NO	1.51	NO	2830.75	2843.00
2000	2455.75	2468.34	212.88	60.22	4.63	NA,NO	1.51	NO	2734.99	2747.31
2001	2729.51	2736.74	217.36	59.58	8.80	NA,NO	1.54	NO	3016.78	3023.75
2002	2765.99	2747.43	224.82	58.75	12.20	NA,NO	1.54	NO	3063.31	3044.45
2003	2980.06	2961.05	231.99	59.25	13.56	NA,NO	2.12	NO	3286.99	3267.64
2004	2847.37	2849.28	243.65	59.32	20.55	NA,NO	1.59	NO	3172.47	3174.05
2005	2648.40	2649.99	245.62	56.39	34.15	NA,NO	1.61	NO	2986.17	2987.42
2006	2654.22	2655.53	252.27	55.85	68.49	NA,NO	1.72	NO	3032.54	3033.51
2007	2728.41	2727.98	257.70	56.53	81.01	0.00	1.73	NO	3125.39	3124.60
2008	2736.87	2721.45	165.16	53.25	95.38	0.00	1.90	NO	3052.56	3036.75
2009	2578.02	2560.94	180.25	50.12	110.74	0.00	1.64	NO	2920.76	2903.24
2010	2638.00	2619.34	166.20	50.19	122.21	0.00	1.84	NO	2978.44	2959.33
2011	2613.77	2608.22	164.08	43.77	143.98	0.00	4.83	NO	2970.43	2964.42
2012	2754.85	2749.08	168.90	42.65	174.17	0.00	0.56	NO	3141.13	3134.90
2013	2435.58	2429.71	166.94	41.19	185.60	0.00	2.85	NO	2832.16	2825.83
2014	2423.99	2417.39	180.41	41.36	196.50	0.00	0.70	NO	2842.95	2835.87
2015	1704.45	1697.52	193.45	40.38	204.44	0.00	0.29	NO	2143.00	2135.58
2016	1382.71	1375.93	205.81	40.35	218.02	0.00	0.14	NO	1847.03	1839.74
2017	1544.53	1537.28	202.64	38.64	225.05	0.00	1.02	NO	2011.88	2004.13
2018	1553.43	1547.77	208.89	40.37	211.68	0.00	0.31	NO	2014.68	2008.40
2019	1651.34	1649.29	224.33	42.54	201.64	0.00	0.34	NO	2120.19	2117.56
2020	1602.49	1600.98	224.57	42.17	212.40	0.00	0.41	NO	2082.04	2080.02

	CO ₂ with LULUCF	CO ₂ without LULUCF	CH ₄	N ₂ O	HFC	PFC	SF ₆	NF ₃	Total with LULUCF	Total without LULUCF
2021	1612.83	1611.50	222.17	41.20	220.10	0.01	0.14	NO	2096.44	2094.58
2022	1772.77	1774.33	224.51	43.35	213.39	0.01	0.65	NO	2254.67	2255.79
2023	1735.76	1738.69	221.15	40.62	206.93	0.01	0.31	NO	2204.77	2207.34
2024	1702.06	1701.04	228.48	39.13	201.56	0.00	0.37	NO	2171.60	2170.21

* Values denoted '0.00' indicate that emissions have been estimated but the value is of an order of magnitude that cannot be represented at two decimal places. Always refer to ETF tables for exact emissions data.

Refer to Figure 2-8.

Table ES. 3 Greenhouse gas emissions by sector (AR5).

	Energy	IPPU	Agriculture	LULUCF	Waste	Total with LULUCF	Total without LULUCF
Gg CO ₂ eq							
1990	2435.14	7.50	106.82	-14.65	75.22	2610.03	2624.68
1991	2278.90	7.73	110.23	-18.95	82.13	2460.05	2479.00
1992	2301.64	8.78	112.18	-11.52	88.87	2499.96	2511.47
1993	2896.00	8.82	111.93	-11.90	97.27	3102.11	3114.01
1994	2667.77	9.11	108.96	-13.17	106.35	2879.02	2892.19
1995	2460.59	9.07	105.80	-11.80	113.97	2677.62	2689.42
1996	2542.90	8.86	109.20	-12.50	119.16	2767.62	2780.12
1997	2565.20	9.07	110.89	-12.43	126.47	2799.21	2811.63
1998	2534.19	8.50	105.77	-11.53	137.44	2774.37	2785.90
1999	2582.99	7.90	108.92	-12.25	143.20	2830.75	2843.00
2000	2477.95	12.64	102.73	-12.33	153.99	2734.99	2747.31
2001	2746.52	16.43	99.36	-6.97	161.45	3016.78	3023.75
2002	2757.20	19.96	98.39	18.86	168.91	3063.31	3044.45
2003	2971.60	21.62	95.90	19.35	178.52	3286.99	3267.64
2004	2859.42	27.93	98.89	-1.57	187.80	3172.47	3174.05
2005	2660.00	41.61	89.06	-1.25	196.73	2986.17	2987.42
2006	2664.55	76.41	87.51	-0.97	205.04	3032.54	3033.51
2007	2738.38	88.68	88.63	0.79	208.91	3125.39	3124.60
2008	2730.67	102.95	84.87	15.81	118.26	3052.56	3036.75
2009	2568.84	117.96	80.98	17.52	135.46	2920.76	2903.24
2010	2628.42	129.02	78.69	19.11	123.21	2978.44	2959.33

	Energy	IPPU	Agriculture	LULUCF	Waste	Total with LULUCF	Total without LULUCF
	Gg CO ₂ eq						
2011	2616.15	154.27	75.25	6.01	118.756	2970.43	2964.42
2012	2756.10	181.87	75.93	6.23	121.00	3141.13	3134.90
2013	2429.48	200.94	75.15	6.34	120.25	2832.16	2825.83
2014	2417.27	209.00	74.18	7.08	135.42	2842.95	2835.87
2015	1696.64	214.93	73.29	7.42	150.72	2143.00	2135.58
2016	1376.23	227.44	73.28	7.29	162.79	1847.03	1839.74
2017	1540.13	231.63	71.54	7.75	160.82	2011.88	2004.13
2018	1550.78	218.19	72.99	6.28	166.44	2014.68	2008.40
2019	1653.61	207.97	73.51	2.63	182.47	2120.19	2117.56
2020	1604.22	219.43	74.35	2.02	182.02	2082.04	2080.02
2021	1614.87	226.86	72.60	1.87	180.25	2096.44	2094.58
2022	1778.47	221.96	72.17	-1.12	183.19	2254.67	2255.79
2023	1741.85	215.54	69.11	-2.57	180.85	2204.77	2207.34
2024	1703.62	210.82	68.35	1.39	187.43	2171.60	2170.21

Refer to Figure 2-2.

CHAPTER 1

Introduction

1.1 BACKGROUND INFORMATION ON GREENHOUSE GAS INVENTORIES AND CLIMATE CHANGE

1.1.1 BACKGROUND INFORMATION ON CLIMATE CHANGE

For long periods of time, the Earth's climate is a principal determinant of the of the landscape and living organisms. It has, for much of humankind's prehistory and history, influenced to a marked extent the relationship between human beings and their surroundings. It is well known that the Earth's climate has changed over time. For much of the planet's lifetime, such changes were due to natural causes. However, a significantly rapid change in climatic conditions has been observed over the course of the last 200 years or so, an unprecedented global warming trend has been measured through studies which confirm the magnitude and speed of warming. There is now widespread consensus that its main cause is anthropogenic, that is, human activities, such as, the combustion of fossil fuels that is releasing large quantities of greenhouse gases into the atmosphere, and deforestation which represents the destruction of an important sink, as trees have the ability to absorb CO₂ from the atmosphere, an important greenhouse gas.

The increase in atmospheric temperature brings about important effects on weather patterns, with different regions experiencing different impacts. While in certain areas of the world, rates of precipitation may increase, possibly leading even to severe flooding, precipitation in other regions is observed to decrease, even drastically, leading to drought conditions. Both scenarios represent concerns to humans and ecosystems. Sea level rise is caused by thermal expansion of the ocean waters and the melting of glaciers and ice caps. Low lying areas are particularly susceptible to this effect of climate change. Impacts of climate change on agriculture, water resources, health and infrastructure are also cause for concern.

The United Nations Framework Convention on Climate Change (UNFCCC) was adopted in 1992 with the objective of achieving "stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system". The Kyoto Protocol to the Convention, adopted in 1997, was intended to make the Convention more effective by setting legally binding quantified emission limitation or reduction targets for several industrialised countries (the so-called Annex I Parties to the Convention, as opposed to the non-Annex I Parties which did not have binding emission related obligations). As the Protocol's first commitment period (2008-2012) elapsed, an extension to the Protocol was adopted until 2020. A new agreement - the Paris Agreement - was adopted at the 21st Conference of the Parties held in Paris in 2015 and replaced the Kyoto Protocol after 2020.

1.1.2 BACKGROUND INFORMATION ON MALTA

Malta is a group of islands situated in the central Mediterranean, some 90 kilometres to the south of Sicily and 290 kilometres north of the African mainland. The Maltese Islands include Malta, Gozo and Comino, three inhabited islands, Malta being the largest (and most populated), Comino the smallest (and least populated). Smaller uninhabited islands (Cominotto-Filfla-and St Paul's Islands) and a few islets are situated close to the coastline. The islands together encompass an area of 316 square kilometres with a total shoreline of 271 kilometres.

The climate is typically Mediterranean, with hot, dry summers and relatively mild winters with fluctuating rain patterns. The general trend for climatic conditions normally sees the highest mean monthly air temperature in July and August, with the lowest monthly mean usually observed in January and February. Average monthly relative humidity typically varies between 60% (in summer months) and 80% (in winter months). Precipitation rates are highest during the November – January period, with minimal rainfall, if any, during the June-August period.

Changes in climatic conditions have been observed in Malta (SOER, 2018). For example, for the period 1981 to 2015, the mean air temperature shows a warming trend of +0.22°C every decade. While the mean maximum air temperature exhibits a relatively low rate of increase, there is stronger trend for the mean minimum temperature, which shows an average increase of +0.38°C per decade. Total yearly precipitation values for the same period of years show a rate of change of -6.3mm per decade, though this may also be attributed to the relatively short time-series under consideration. Oceanographic observations over the short time period of 1992-2006 show that sea level fell by an average rate of 0.5 ± 1.5 cm per annum while Mediterranean Sea surface temperature (studies on sea surface temperature within Maltese waters still ongoing) has seen a warming of 0.35°C per decade.

With a population standing at 574,250 in 2024, Malta is one of the most densely populated countries in the world. The population density is that of 1,823 persons/km² (NSO, 2025). Since 1990, the population has seen a growth of almost 58.67%.

Over the past 30 years or so, the islands' small and open economy has transitioned from one originally based primarily on manufacturing activity towards a greater emphasis on high value-added activities such as tourism and services. Based on data from ESA and NSO, GDP has grown almost 717.29% over the period 1990 to 2024. The domestic market is relatively small and

the insularity inherent in a small island state offers added challenges, thus, there is a continued need to develop Malta's economy into diverse and new economic activities.

Malta is not immune to the impacts of climate change. Being a small island state in the Mediterranean region which has been identified as one of the most vulnerable regions globally to climate change (IPCC, 2022), Malta is becoming particularly vulnerable to such impacts. In fact, events of high temperatures in summer which, result in heat waves are not a rare occurrence. Precipitation rates are of concern to the country. With no indigenous sources of readily available fresh water such as lakes or rivers, Malta is limited to the extraction of water from the water table, which is replenished through rainfall, or, as has been the case in the recent few decades, desalination of sea water, a process that whilst satisfying more than half of the potable water requirements of the country at present, is also particularly energy intensive. The impact of changing climatic conditions in other areas of the world may also be felt by Malta. Its proximity to the North African coastline could make Malta a point of transit for migrants escaping the devastation that climate change can bring about in Africa. Malta's economy is significantly dependent on trade with other countries, whether it is for imports, exports, or tourism. Henceforth, the vulnerability of the country to the economic impacts of climate change must be taken into consideration.

1.1.3 BACKGROUND INFORMATION ON GREENHOUSE GAS INVENTORIES

Greenhouse gas (GHG) inventories of anthropogenic emissions by sources and removals by sinks are an important tool in climate policy, especially where this relates to greenhouse gas mitigation action. The UNFCCC establishes the basic principles of greenhouse gas inventories.

Article 4 of the Convention states that:

"1. All Parties, taking into account their common but differentiated responsibilities and their specific national and regional development priorities, objectives and circumstances, shall:

(a) Develop, periodically update, publish and make available to the Conference of the Parties, [...] national inventories of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol, using comparable methodologies to be agreed upon by the Conference of the Parties".

Article 12 continues thus:

“1. In accordance with Article 4, paragraph 1, each Party shall communicate to the Conference of the Parties, through the secretariat, the following elements of information:

(a) A national inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol, to the extent its capacities permit, using comparable methodologies to be promoted and agreed upon by the Conference of the Parties”.

The Kyoto Protocol furthermore requires Annex I Parties to:

“have in place [...] a national system for the estimation of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol.”

A submission of a greenhouse gas inventory by an Annex I Party incorporates a National Inventory Report (NIR) which includes, among others, a description of the methodologies used, sources of data and the national approach to inventory compilation, accompanied by detailed quantified data on emissions and removals in Common Reporting Tables (CRT).

1.1.4 GREENHOUSE GASES REPORTED

Two types of greenhouse gases are reported in national greenhouse gas inventories.

First, direct greenhouse gases contribute directly to climate change due to their positive radiative forcing effect, that is, their presence in the atmosphere tends to lead to an increase in atmospheric temperature. Greenhouse gas inventories cover seven categories of such gases, namely:

- Carbon dioxide (CO₂);
- Methane (CH₄);
- Nitrous oxide (N₂O);
- Hydrofluorocarbons (HFCs);
- Perfluorocarbons (PFCs);
- Sulphur hexafluoride (SF₆); and,
- Nitrogen trifluoride (NF₃).

The radiative forcing effect for each greenhouse gas species is usually denoted as the Global Warming Potential (GWP). Global Warming Potentials of the direct greenhouse gases discussed in this inventory report are provided in Annex III to Decision 24/CP.19 'Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention' (*Report of the Conference of the Parties on its nineteenth session, held in Warsaw from 11 to 23 November 2013, Addendum; FCCC/CP/2013/10/Add.3.*). As scientific knowledge on the effect of different gases has grown, the GWPs of many greenhouse gases previously established in the 2nd Assessment Report (2AR) of the Inter-Governmental Panel on Climate Change (IPCC) were updated in the 4th Assessment Report (4AR), published in 2007 and also updated in the 5th Assessment Report (5AR), published in 2014. Inventory submissions up to the 2014 (covering the years 1990 to 2012) used 2AR GWP values. This inventory submission uses 5AR GWP values, in accordance with the applicable decisions taken under the UNFCCC. Historic estimates of emissions and removals for the years up to 2012 have been recalculated to consider the revised GWP values.

For purposes of aggregation of estimated emissions or removals of different greenhouse gases into a single total, and to facilitate comparison between different gases, quantities of greenhouse gases emitted or removed are often also presented in terms of 'CO₂ equivalents', whereby a quantity of a particular gas is multiplied by the GWP of that gas. Thus, 1 tonne of CH₄ can also be represented as 28 tonnes of CO₂ equivalents; 1 tonne of N₂O can be represented as 265 tonnes CO₂ equivalents, and so on (refer to Table 1-1).

Table 1-1 Global Warming Potentials (GWP) of direct greenhouse gases covered by this inventory report adapted from the IPCC Fifth Assessment Report, 2014 (AR5).

Chemical species	Chemical formula	GWP (time horizon: 100 years) based on 5 th Assessment Report
Carbon dioxide	CO ₂	1
Methane	CH ₄	28
Nitrous oxide	N ₂ O	265
Nitrogen trifluoride	NF ₃	16,100
Hydrofluorocarbons:		
HFC-23	CHF ₃	12,400
HFC-32	CH ₂ F ₂	677

Chemical species	Chemical formula	GWP (time horizon: 100 years)
		based on 5 th Assessment Report
HFC-125	C ₂ HF ₅	3,170
HFC-134a	C ₂ H ₂ F ₄ (CH ₂ FCF ₃)	1,300
HFC-143a	C ₂ H ₃ F ₃ (CF ₃ CH ₃)	4,800
HFC-227ea	C ₃ HF ₇	3,350
HFC-245fa	CHF ₂ CH ₂ CF ₃	858
HFC-365mfc	CH ₃ CF ₂ CH ₂ CF ₃	804
Perfluorocarbons:		
Perfluoropropane - PFC-218 C ₃ F ₈		8,900
Sulphur hexafluoride	SF ₆	23,500

Secondly, precursor greenhouse gases, sometimes also referred to as indirect greenhouse gases, do not directly induce an increase in atmospheric temperature as such, however, their release into the atmosphere results in their chemical conversion into species that have an effect similar to the direct greenhouse gases mentioned above. The indirect greenhouse gases included in national greenhouse gas inventories are:

- Nitrogen oxides (NO_x; reported as NO₂);
- Carbon monoxide (CO);
- Non-methane volatile organic compounds (NMVOCs);
- Sulphur dioxide (SO₂).

This latter group of gases, albeit subject to similar reporting requirements as for the direct greenhouse gases, are not however aggregated with the direct greenhouse gases and are usually discussed separately from the direct greenhouse gases.

1.1.5 SECTORS REPORTED

Five main sectors of sources and sinks of greenhouse gases are covered by the national GHG inventory. Each sector is further disaggregated into categories for each of which separate estimations of emissions or removals are carried out in accordance with accepted methodologies and depending on their occurrence in the country. These sectors are:

1. Energy;
2. Industrial Processes and Product Use (IPPU);
3. Agriculture;
4. Land Use, Land-Use Change and Forestry (LULUCF); and,
5. Waste.

Also, forming part of an inventory submission are estimates of emissions from additional categories known as 'Memo Items'. Emission estimates for these categories which include, inter alia, emissions from international maritime and aviation bunkering activities, are however not considered as part of 'national totals' of emissions and removals.

1.2 DESCRIPTION OF THE NATIONAL INVENTORY ARRANGEMENTS

1.2.1 INSTITUTIONAL, LEGAL, AND PROCEDURAL ARRANGEMENTS

A first national GHG inventory was compiled as a stand-alone exercise in the context of the preparation of Malta's First National Communication to the UNFCCC, submitted and published in 2004. At the time, Malta was a non-Annex I party to the Convention and reporting obligations were those applicable to such a status. This first inventory was carried out by a team of inventory compilers coordinated by the University of Malta.

In 2004, Malta acceded to full membership of the European Union (EU). Despite retaining the non-Annex I status under the UNFCCC, reporting obligations relating to greenhouse gas emissions and removals became more stringent, and in line with the EU's Monitoring Mechanism (Formerly Decision No 280/2004/EC of the European Parliament and of the Council of 11 February 2004 concerning a mechanism for monitoring Community greenhouse gas emissions and for implementing the Kyoto Protocol; replaced by Regulation (EU) No 525/2013), which included the requirement to report a national GHG inventory on an annual frequency with strict timeframes, namely: the submission of a 'provisional' inventory on 15th January of each year to the European Commission, covering the time series from 1990 (as base year) to the year before last (X-2); a 'final' inventory submission by the following 15th March, that may include changes to the January submission; and the submission under the UNFCCC by 15th April. Regulation (EU) No 525/2013 was later repealed by Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, as amended. As of 2010 Malta's status under the UNFCCC

changed to that of Annex I Party, which means that reporting obligations relating to such a status became fully applicable to Malta.

The inventory reporting requirements under EU legislation, and then also under Annex I status, made it necessary to establish a process whereby annual inventory reporting could be fulfilled. As of October 2024, the Malta Resources Authority has been replaced by the Climate Action Authority (CAA), established by virtue of the Climate Action Act, 2024, Chapter 643. The CAA has taken on all climate-related responsibilities previously undertaken by the MRA, including being the national GHG inventory agency of Malta.

Political ownership and overall responsibility of the national GHG inventory is vested in the Ministry responsible for climate change policy, this being the Ministry for the Environment, Energy and Public Cleanliness (MEEC). MEEC is the Single National Entity in respect of national GHG inventories.

Any Annex I Party to the UNFCCC has an obligation to establish a National Greenhouse Gas Inventory System, defined by decision 19/CMP.1 *"Guidelines for national systems under Article 5, paragraph 1, of the Kyoto Protocol"* as:

"all institutional, legal and procedural arrangements made within a Party included in Annex I for estimating anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol, and for reporting and archiving inventory information."

This obligation has also been transposed into EU law. A first recommendation for the setting up of a national inventory system was made in 2005, following discussions with inventory experts from the Federal Environment Agency of Austria. This led to the recruitment of staff to work on national inventories (greenhouse gases and air quality) and the first steps towards a more structured inventory compilation process.

In 2007/2008 MEPA commissioned a more in-depth assessment of inventory compilation practices in place at the time to draw up recommendations for the formal establishment of a national inventory system that would be in accordance with requirements under the Kyoto Protocol. The intention was to integrate inventory reporting relating to both climate change and air quality obligations. Unfortunately, due to several reasons, this assessment and its

recommendations could not be followed up with concrete action. Malta's accession to Annex I status, the ratification requirements of the Doha Amendments to the Kyoto Protocol and the obligations arising from EU law make it imperative that a fully functioning national inventory system that meets the requirements of decision 19/CMP.1 is established.

To this effect, the Authority had taken the initiative, in 2013, to submit a report "Establishing a National Greenhouse Gas Inventory System for Malta" (30th May 2013) to the relevant local authorities to instigate and inform the decision-making process. As a result of this initiative, the "National System for the Estimation of Anthropogenic Greenhouse Gas Emissions by Sources and Removals by Sinks Regulations of 2015" establish a national system for greenhouse gas inventories (Legal Notice 259 of 2015, National System for the Estimation of Anthropogenic Greenhouse Gas Emissions by Sources and Removals by Sinks Regulations, 2015 (Subsidiary Legislation 543.01); this legal notice has now been transferred under the Climate Action Act, Chap 643, and references as Subsidiary legislation 643.04).

The national inventory system legal notice, among other aspects, formally identifies the Minister responsible for climate change as the Single National Entity (SNE) in accordance with the relevant UNFCCC requirements. The SNE "shall have overall responsibility for the national greenhouse gas inventory system" and shall ensure that the national system is operated in accordance with criteria set out in Schedule 1 to the legal notice and with relevant international and European Union requirements. The SNE shall define and allocate specific responsibilities in the inventory preparation process specifying the roles of, and cooperation between, government agencies and other entities involved in the preparation of the inventory, as well as the institutional, legal and procedural arrangements made to prepare the inventory, shall establish quality objectives for the national system, establish processes for the independent review, official consideration and approval of national greenhouse gas inventory reports and ensure timely submissions.

The legal notice also provides for the formal designation of an inventory agency. The responsibilities of the inventory agency are laid out in regulation 5 of the Legal Notice as follows:

"The Inventory Agency shall, annually, and in accordance with deadlines established by the COP and, or the COP/MOP and deadlines set out in Regulation (EU) No 525/2013, prepare a national greenhouse gas inventory report in accordance with relevant decisions of the COP and, or, the COP/MOP, and Regulation (EU) 525/2013."

Through a Government Notice (No 1036 of 27th October 2015) published pursuant to this same legal notice, the Malta Resources Authority had been designated as Malta's Inventory Agency. Specific functions relating to inventory preparation and management are laid out in Schedule 2 of Legal Notice 259 of 2015.

1.2.2 OVERVIEW OF INVENTORY PLANNING, PREPARATION, AND MANAGEMENT

The CAA is the competent Authority for the planning, preparation and management of the national GHG inventory. A dedicated team within the Authority perform duties related to the inventory, including: the preparation of the annual greenhouse gas inventory submission of Malta by performing most of the functions involved, starting from the gathering of data from the relevant data providers to estimating sectoral emissions or removals of greenhouse gases; the drafting of this report and the inputting of data into the ETF Reporting Tool; and, presiding over the final submission to the European Commission, the European Environment Agency and the UNFCCC Secretariat. As necessary, the team also engages outside contributors to assist in the preparation of submissions. Starting from the September 2024 one-off submission, all data inputted in the CRF software tool was transferred to the new reporting tool, the ETF.

The preparation of the annual inventory submission is spread over a whole year cycle, starting with initial planning of an inventory cycle and concluding with the last review of that cycle's submission. It is normally the case that each inventory cycle overlaps with the previous and subsequent cycles, especially because the review by the UNFCCC of an inventory submission tends to take place at a time when the next inventory cycle has started. This highlights the importance of looking at the inventory process as a continuous process, linking one submission with the next: indeed, each inventory cycle builds on the previous inventory cycle, and will itself be the starting point of the subsequent inventory cycle.

The work on an inventory submission goes beyond the gathering of data, estimation of emissions and removals, preparation of report text, entry of data into the ETF reporting tool and submission. These processes are underpinned by additional steps, including quality assurance and control, the documentation of all actions taken in the preparation of an inventory, and archiving of historic documentation.

An inventory cycle is normally concluded with the peer review of the UNFCCC of that cycle's submission however, peer reviews are not seen solely as an assessment of the work undertaken

for the compilation of a submission and a confirmation of the final quantified total national net emissions. Reviews are also an important contributor towards continuous improvement, indicating where existing practices are delivering satisfactory results and highlighting areas where further efforts are required to improve Malta's national greenhouse gas submissions. Findings from reviews provide a basis for the internal evaluation of each submission.

Data gathering is another area where efforts must continue to ensure that reliable data is sourced from the most appropriate sources and in an effective manner. As will be seen in later sections of this report, data is gathered from a diverse range of sources, both public and private. So far, the data gathering process has depended largely either on access to publicly available official data, or on one-to-one relationships built with organisations, or individuals within organisations, in a relatively informal manner. The CAA has identified the need to establish formal channels of data gathering to ensure timely provision of reliable data, including, where appropriate, through formal written agreements with key data providers. Work on this aspect has started. The current approach to greenhouse gas inventory compilation in Malta is visually presented in Figure 1-1 and Figure 1-2.

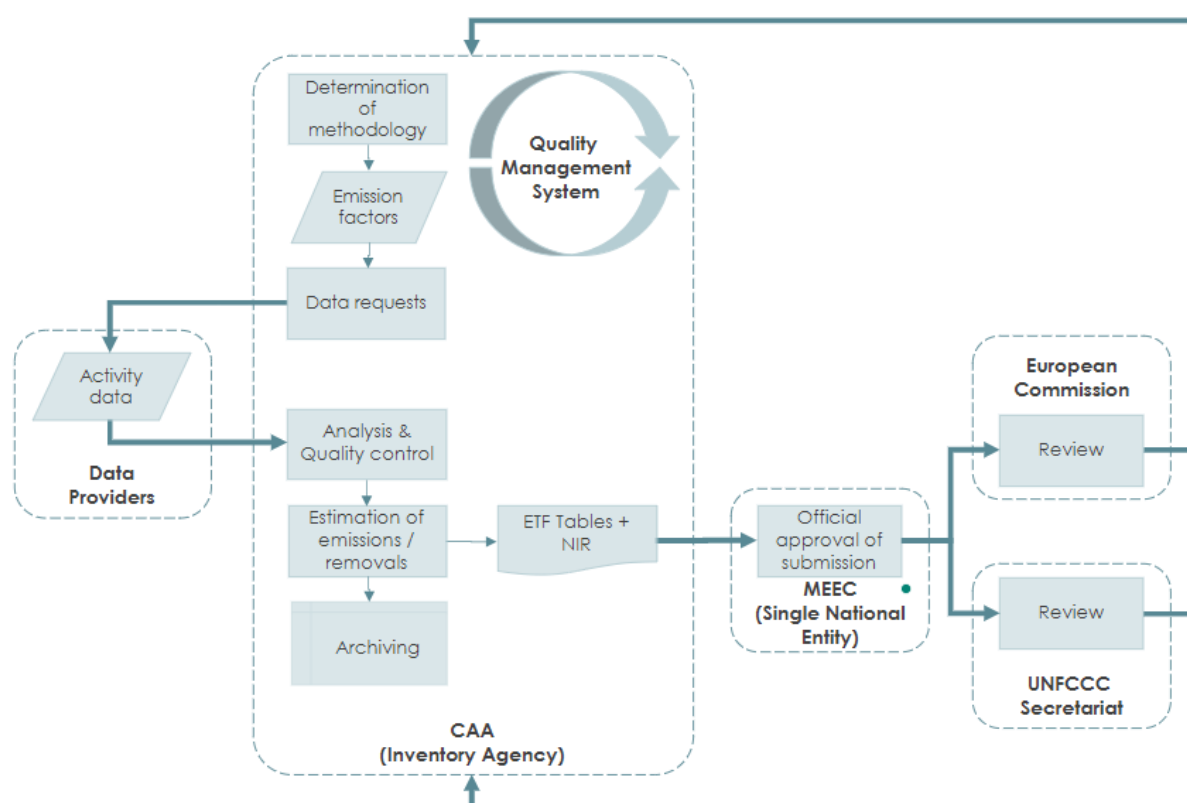


Figure 1-1 Schematic representation of the institutional and procedural arrangements for the preparation and submission of national greenhouse gas inventories of Malta.



Figure 1-2 Timeline showing the GHG inventory annual submissions.

1.2.3 QUALITY ASSURANCE, QUALITY CONTROL AND VERIFICATION PLAN

Paragraphs 34 and 35 of the MPGs state that

“Each Party shall elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC” and that “Each Party shall implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above. In addition, Parties should apply category-specific QC procedures in accordance with the IPCC guidelines referred to in paragraph 20 above for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred. In addition, Parties should implement QA procedures by conducting a basic expert peer review of their inventories in accordance with the IPCC guidelines referred to in paragraph 20 above”.

The QA/QC and verification plan of the Authority, as presented below, aligns itself in accordance with paragraph 46 of the MPGs.

The process of inventory preparation and management aims at ensuring the accuracy, comparability, consistency, completeness, transparency, and timeliness of national inventory submissions. *"It is good practice to implement quality assurance and quality control (QA/QC) procedures in the development of national greenhouse gas inventories"* (GPG2000, IPCC, 2000) to meet the listed quality criteria.

A properly established QA/QC framework is a crucial element of the National Inventory System, according to paragraph 34 of the MPGs. In fact, the Marrakech Accords include minimum requirements for the quality system of a National Inventory System of an Annex I party, stating that Parties shall elaborate an inventory quality plan and implement the quality procedures described in the plan as part of their annual inventory preparations and reporting cycle. The term 'Quality System' is further elaborated upon as follows:

"[S]hall include a description of the quality assurance and quality control plan, its implementation and the quality objectives established, as well as information on internal and external evaluation and review process."

In August of 2017, the Authority brought into effect a formally documented Quality Management System (QMS) for the inventory process. The Quality Management System was set up to define the quality assurance and quality control parameters deployed by the Authority for the compilation of Malta's national inventory, the Authority's mission in this respect being to "seek to excel in the fulfilment of its obligations as the national Inventory Agency of Malta through the use of Continuous Improvement practices, methods and tools" (Operations and Quality Manual, 18th April 2018).

The documented Quality Management System reflects the implementation, by the Authority, of GHG inventory practices as established by IPCC guidelines, and is also in accordance with EN ISO 9001:2015. To this effect, the QMS defines quality objectives, documents the process for the preparation of annual GHG inventory submissions, and provides for overarching functions including regular auditing of the system, treatment of non-conformities and management of competency. The QMS is made up of an 'Operations and Quality Manual' (OQM), a series of Quality System Procedures (QSP) and Quality Operational Procedures (QOPs), together with supporting documentation such as process maps, forms, and logs.

The Operations and Quality Manual establishes how the Climate Change Unit at the authority will plan, compile and submit the national GHG inventory and how QA/QC efforts will be

implemented at every stage of the process. It outlines the quality policy of the Authority as show below:

"[...] the Authority will strive to ensure that:

- It prepares and submits the National GHG Inventory Report in a timely manner;*
- It ensures that each report is as complete as possible in terms of data presented;*
- It strives to maintain consistency in terms of operations and data submitted within each report;*
- It operates in a way which allows comparability of data;*
- It produces reports in the most accurate of manners;*
- It upholds values of transparency across its operations; and,*
- It ensures that ongoing improvement is implemented further to submission of each report."*

The manual also defines roles and responsibilities and quality objectives. It provides the necessary guidance on aspects such as competency, management of knowledge, communication, and the administration of the QMS including with regards to control of documents, management reviews and auditing of the quality system. The OQM is supported by, and refers to, the procedures listed in Table 1-2.

Table 1-2 List of System Procedures and Operational Procedures pertaining to the Quality Management System.

Quality Management System	
System Procedures	Operating Procedures
CCU-QSP-01 Document and Data Control Procedure	CCU-QOP-01 Organisation of Work
CCU-QSP-02 Internal Auditing Procedure	CCU-QOP-02 Identification of Key Categories
CCU-QSP-03 Control & Treatment of Non-conformity and Risk	CCU-QOP-03 Methodology, Data Collection and Estimation
CCU-QSP-05 Training and Competency Management Procedure	CCU-QOP-04 Completion of Proxy Table and Input of Data into the CRF Reporter
	CCU-QOP-05 Compilation of NIR and Consistency Procedure

Quality Management System

CCU-QOP-06 Approval from the Single National Entity and Submission

CCU-QOP-07 EU and UNFCCC Reviews

Figure 1-3 is a schematic representation of how the QSPs and QOPs listed in Table 1-2 fit within the overall context of the GHG inventory process. An important outcome of the development and adoption of a quality management system by the Authority was obtaining certification of the quality system to EN ISO 9001:2015. Certification was issued for the first time by the Malta Competition and Consumer Affairs Authority in January 2018 and has been successfully renewed since. The implementation of the quality system to the level expected under the certification is monitored through regular internal and external audits and biannual management review meetings chaired by the Authority's management.

The important role of peer reviews of Malta's GHG inventory submissions has already been referred to above. As a Member State of the European Union, Malta's greenhouse gas inventory data is subject to annual review so as to monitor Malta's greenhouse gas emission reduction or limitation pursuant to the Effort-Sharing Decision. These reviews are undertaken by a team of expert reviewers from EU Member States under the auspices of the European Environment Agency and on behalf of the European Commission. A First Step Review covers all data for sectors and categories falling within the scope of the Effort-Sharing Decision, where significant issues are identified, a second step review is undertaken specifically on those issues. Apart from checks on the information submitted, these reviews may also result in technical corrections, with findings published in an official report.

Malta's greenhouse gas inventory submissions have also undergone individual reviews undertaken by expert review teams in accordance with review guidelines under Article 8 of the Kyoto Protocol. The outcome of such reviews, including detailed findings, are published by the UNFCCC Secretariat. Review reports actively feed into the internal evaluation of inventory submissions performed by the inventory team at the CAA and thus help guide the inventory team in preparing future submission and in identifying and prioritising elements for further improvement.

The quality process does not stop here. The ongoing investment in enhancing the competency of inventory compilers complements the participation by the national inventory team in

capacity building opportunities offered, in particular, through projects run by the European Commission and other projects contracted by the Inventory Agency. The use of IT tools to enhance efficiency of the inventory process, and other best practices, also feature prominently in ongoing projects. Further steps under consideration for possible future implementation include: the identification of a pool of independent experts to support the inventory agency through expert advice on sector-specific matters and/or to review annual inventories prior to submission; and means how to engage a wider range of stakeholders in the greenhouse gas inventory process, especially where it relates to improving accessibility of inventory data to policy-makers, academics and researchers, and the general public. Table 1-3 below refers.

Table 1-3 Capacity building support and knowledge sharing activities in recent years.

Capacity building support	Period
'Malta National System and QA/QC Improvement', in-country visit and recommendations by inventory expert on behalf of the European Commission.	2017
Post-review capacity building support under the 'European Commission Service contract for Annual review of Member States' greenhouse gas inventories under the Effort Sharing Decision'.	2017, 2018, 2019
Bilateral post ESD review support under the auspices of the European Commission: in-country support from Czech Republic on general inventory improvement by expert from Czechia.	2018
Bilateral post ESD review support under the auspices of the European Commission: in-country training from Greece on COPERT5.	2018
European Commission project 'Technical Support for capacity building in Member States to implement Forest Reference Levels and improvements of greenhouse gas inventories' (ICF Ltd. lead): task 1 on preparation of National Forestry Accounting Plan and determination of Forest Reference Level.	2018
Project 'Technical support on the emission framework for the agriculture sector in Malta', under Structural Reform Support Service (SRSS) programme of the European Commission (Aether Ltd, UK).	2019
European Commission project 'Technical Support for capacity building in Member States to implement Forest Reference Levels and improvements of greenhouse gas inventories' (ICF Ltd. lead): task 2 on assistance for the improvement of land-based reporting under the new LULUCF rules.	2019
Project 'Technical Support for Emission Inventories', contracted by the Authority to Aether Ltd (UK).	2018 – 2022

Capacity building support	Period
Capacity-building in Effort sharing sectors facilitated by Umweltbundesamt (Austria) on the possibility of data processing (of the different sources of activity data being collected) to gain further insight on the local market under category 2.F.1 Refrigeration and Air Conditioning.	2023
Capacity building for the waste sector on open burning of waste and revised estimates for the Solid Waste Disposal category.	2024, 2025
Malta participates in the "Task Force on F-gas emissions". This is a joint task force between the "Climate Change Committee Working Group 1" and the "F-gas Committee". The aim of this task force is to discuss the link between the new F-gas Regulation Article 27 (collection of emissions data) and the ongoing work related to the compilation of the greenhouse gas inventory of the EU, including F-gas emissions.	2024 - ongoing
Capacity building for the LULUCF sector on recommendations from reviews.	2025

As part of its capacity building efforts, the Authority has engaged external consultants (Aether Ltd, UK) to provide, amongst others, quality assurance of the inventory, in terms of its management system, sectoral compilation, and reporting (through the NIR). As a specific task, the consultants reviewed in detail the NIR, and provided expert feedback on the transparency of the NIR and assessed the completeness and quality of key reporting aspects in line with the IPCC and UNFCCC requirements. This activity has been prioritised in response to reviews (and recommendations) received by Malta during UNFCCC reviews and reviews pursuant to the EU Monitoring Mechanism Regulation (refer to Table 1-4). Work continues by the CAA to develop further the national system, its own internal systems, inventory capacity, methodologies, and quality of reporting over the time period 2018-2022. Key to this objective will be the development of effective improvement planning. CAA will continue to work with experts both internally and externally in this regard.

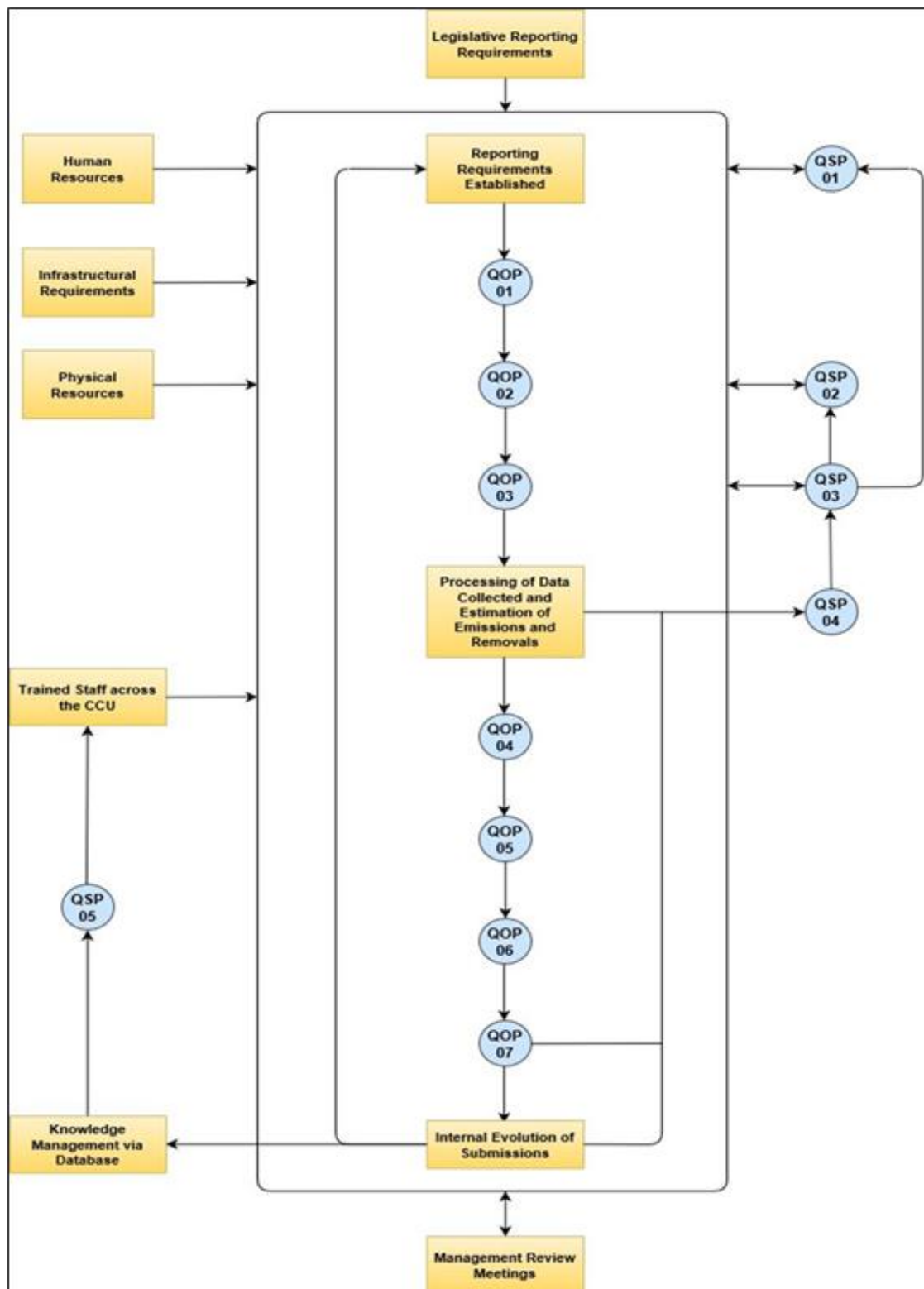


Figure 1-3 QMS process map.

Table 1-4 Expert Reviews of Malta's greenhouse gas inventory submissions.

Type of Review	Year of Review
Annual UNFCCC review (centralised)	2012 – 2013, 2015, 2017, 2019, 2021, 2022
Annual UNFCCC review (in-country)	2016
Trial review of the 2015 greenhouse gas inventory under the Effort Sharing Decision	2015
Comprehensive review of national greenhouse gas inventory pursuant to Article 19(1) of the Monitoring Mechanism Regulation	2016
Annual review of national greenhouse gas inventory data pursuant to Article 19(2) of the Monitoring Mechanism Regulation	2017 – 2018, 2019, 2020
Independent expert review of the National Inventory Report forming part of the 2019 submission pursuant to the Monitoring Mechanism Regulation, under project 'Technical Support for Emission Inventories' contracted by the Authority to Aether Ltd (UK)	2019
Technical review of the eighth national communication and the technical review of the fifth biennial report of Malta	2023
Comprehensive Review of National Greenhouse Gas Inventory Data pursuant to Article 38(1a) of Regulation (EU) No 2018/1999 and Article 4(3) of Regulation (EU) No 2018/842 Malta 28 August 2025 – ESR and LULUCF reviews	2025

The outcome of the work discussed above is that the overall completeness and quality of reporting is high, and generally in adherence with the reporting guidelines. However, it is acknowledged that there may be a lack of sufficient information at the sector-specific level on QA/QC activities and planned improvements. In addition, the consideration and assessment of uncertainties is a priority weakness that will be addressed across coming submissions. The authority will look to develop its uncertainty assessment in collaboration with sectoral experts, inventory stakeholders and data providers. A summary output from the QA exercise undertaken in the capacity building project with Aether Ltd is included in Chapter 10 of this report.

1.2.4 CHANGES IN THE NATIONAL INVENTORY ARRANGEMENTS SINCE THE PREVIOUS ANNUAL GHG INVENTORY SUBMISSION

The obligation to provide the supplementary information report with the GHG inventory as required under article 7 paragraph 1 of the Kyoto Protocol, is no longer applicable. The end of the compliance review following the True-up period report of the second commitment period of the Kyoto protocol marked the end of the associated reporting obligations. There is, therefore, no reporting of the supplementary information due for this submission and thereafter. Furthermore, there have been no major changes in terms of institutional arrangements since the last Annual GHG Inventory Submission.

1.3 INVENTORY PREPARATION, AND DATA COLLECTION, PROCESSING AND STORAGE

Inventory preparation starts with planning of the inventory cycle, including allocation of tasks and determining any internal deadlines that may be applicable. Documentary evidence of the allocation of tasks, internal deadlines, and the actual fulfilment of tasks is kept. Communication with data providers that are the source of the all-important activity data and any country-specific emission factors, on the basis of which sectoral emissions and removals estimates can be performed, then starts. Receipt of activity data and emission factors is logged (activity data log, emissions factor log) to ensure optimal traceability. The activity data received is then assessed for its validity as an input into the emission and removals estimation process. The estimations of emissions and removals are performed using spreadsheets developed internally and specifically for the national greenhouse gas inventory process. These spreadsheets describe the mathematical steps involved in translating activity data and calculation factors (e.g. emissions factors, oxidation factors) into reportable emission and removal values.

Once the quantification of emissions and removals is concluded, the next phase entails the drafting of the national inventory report (this written report) and the inputting of the quantified results of the estimation of emissions and removals into the ETF reporting tool. The written report provides detailed information on the overall set-up of inventory preparation in the country, the approach used to estimate emissions and removals and other information in accordance with requirements of Decision24/CP.19, the Annex to Decision24/CP.19, the appendix to the Annex to Decision 24/CP.19 and Commission Implementing Regulation (EU) 2020/1208. The ETF reporting tool serves to bring together, in a sequence of detailed spreadsheets, the relevant quantitative information on emissions and removals as estimated. Activity data and

calculation factors as used in the compilation of the inventory, covering the whole time-series, starting from 1990 (as base year) until the last but one year from the year of submission (year X-2).

The data and spreadsheets that form the crucial basis for any inventory submission are held on IT systems managed by the public entity that is vested with the responsibility to provide ICT infrastructure, systems, and services to the Government of Malta. Furthermore, all the staff at the authority and any contracted external experts (including any external experts contributing to the preparation of the national greenhouse gas inventory) are required to sign up to a confidentiality agreement.

Official approval of reports, ETF tables, and any other associated documentation to be submitted, is issued by the Single National Entity. Following this, submissions are made to the European Commission through the EIONET web-system of the European Environment Agency and the UNFCCC Secretariat through the submission portal of the Secretariat, in accordance with reporting requirements.

As already indicated above, a first provisional submission to the European Commission is made by not later than mid-January, including both the written national inventory report, the CRT tables, and a number of associated templates. It is sometimes the case that revised or previously missing data is found following this provisional submission, which justifies revisions to the estimations previously performed. There may also be instances where a change in the methodological approach is identified after the January submission which could improve the greenhouse gas inventory estimation process, and which thus would also warrant an update of the inventory report and the ETF tables. Such updates are often carried out during the period of weeks leading up to mid-March, when a final submission of the full national inventory report, final CRF tables, and final versions of additional documents to the European Commission must be made. It should be pointed out that the updates referred to in this instance do not relate to recalculations. Recalculations represent updates in inventory estimations taking place between one year and the other.

A final submission is then prepared and submitted to the UNFCCC Secretariat by mid-April. To the extent possible, this submission is maintained the same as that made in the previous March to the European Commission. There may, however, be rare occasions where some

amendments either to the text of the report or even changes to estimations of emissions and removals of greenhouse gases are done to ensure the continued relevance of the submission.

The processes described under this section are all covered by the quality management system of the authority, as described under section 1.2.3 above, and require the documentation of steps taken.

It is to be noted that the inventory submissions made by the European Union Member States to the European Commission serve as the basis for the latter's compilation and submission of the Union greenhouse gas inventory to the UNFCCC Secretariat, in the context of the European Union's reporting obligations as a developed country Party to the Paris Agreement.

1.4 BRIEF GENERAL DESCRIPTION OF METHODOLOGIES (INCLUDING TIERS USED) AND DATA SOURCES USED

Detailed information on the methodological approaches applied to estimate emissions and removals for the various source and sink categories covered by this inventory can be found in the respective sector-specific chapters. In general, methodologies are derived from the '2006 IPCC Guidelines for National Greenhouse Gas Inventories' unless otherwise stated in the methodological descriptions. To the extent possible, and in particular where key categories are concerned, efforts are made to apply the highest possible tier levels. Table 1-6 gives an explanation of the methodologies used for each key category which deviates from the suggested methodology from the IPCC Guidelines.

Data sourcing involves a diverse range of data providers. A key data provider is the National Statistics Office (NSO), governed by the Malta Statistics Authority Act, 2000 (Chap. 422) (1st March 2001), and serving as the main body responsible for the collection, compilation, analysis and publications of statistical information related to Malta. NSO data may also be supplemented by data from international statistics organisations such as the statistical office of the European Union, Eurostat, and FAOSTAT, the statistical division of the Food and Agriculture Organization of the United Nations.

Ministries and Government departments, regulatory authorities and agencies, public entities and private establishments and industry organisations also provide important sources of data, and in certain cases, added technical expertise in matters relating to specific sectors. Reports

published by various entities are also sourced in some instances. This is particularly the case for data on fuel consumption in the local electricity generation plants, where data submitted by the operators of such installations under the European Union's Emissions Trading System (EU ETS) is used directly. EU ETS data covers a major source of national emissions of greenhouse gases and the fact that operators are required to submit duly verified data serves as an important element of quality control for a significant share of national total emissions. A list of key data providers, by sector, is presented in Table 1-5.

Table 1-5 Key data providers relevant for this inventory submission.

Sector	Data providers
Energy (including 'Memo Items')	National Statistics Office (NSO) Operators of electricity generation installations (data reported for EU ETS purposes by Enemalta plc, D3PG Ltd and Electrogas Malta Ltd) Regulator for Energy and Water Services (REWS) Transport Malta (TM) Armed Forces Malta (AFM) Energy and Water Agency (EWA)
Industrial Processes & Product Use	National Statistics Office (NSO) Enemalta plc Transport Malta (TM) The Energy and Water Agency (EWA) Fellow sector compilers of the annual national GHG inventory Eurostat database A number of private sector industry enterprises, providing data related to their respective activities
Agriculture	National Statistics Office (NSO) Malta Dairy Products (MDP) Koperattiva Produtturi tal-Falib (KPF) FAOSTAT Koperattiva ta' min irabbi l-majjal (KIM) Ghaqda produtturi tal-Fniek

Sector	Data providers
	LULUCF sector
Land Use, Land-use Change and Forestry	Planning Authority (PA)
	National Statistics Office (NSO)
	Environment & Resources Authority (ERA)
	Ambjent Malta (AM)
	BirdLife Malta
	Malta College of Arts, Science and Technology (MCAST)
Waste	Environment & Resources Authority (ERA)
	Wasteserv Malta Ltd.
	Water Services Corporation (WSC)
	National Statistics Office (NSO)
	FAOSTAT (Food Balances)
	Additional data derived from the agriculture sector at the Climate Action Authority (CAA) which also serves as an input to the Waste sector inventory

Paragraph 22 of the MPGs states:

“that nationally appropriate methodologies may be used if they better reflect a Party's national circumstances, provided they are consistent with the 2006 IPCC guidelines referenced in paragraph 20. In such cases, each Party must transparently explain the national methods, data, and/or parameters selected”.

This is not applicable for Malta, since all categories follow the 2006 IPCC Guidelines.

Paragraph 23 of the MPGs continues by stating that a party:

“may be unable to adopt a higher tier method for a particular key category owing to lack of resources. In such cases, the Party may use a tier 1 approach and shall clearly document why the methodological choice was not in line with the corresponding decision tree of the IPCC guidelines referred to in paragraph 20 of the MPGs”.

The table below, Table 1-6, includes the explanation of the methodologies used for each key category according to the sector and the reason it deviates from the decision tree of the guidelines.

Table 1-6 Explanation of methodologies used for each key category.

Sector	Key Category	Method Used	Explanation
Energy	1A1 Public electricity and heat production – T2 Gaseous Fuels – CO ₂		Country specific emission factors are used to calculate CO ₂ emissions from public electricity and heat production. This methodology choice is in line with the decision tree of the IPCC Guidelines since no detailed estimation model is available.
Energy	1A1 Public electricity and heat production – Liquid Fuels – CH ₄ and N ₂ O T1		The methodology used differs from the suggestion to use of higher tiers by the IPCC Guidelines due to unavailability of detailed estimation models and country specific emission factors for CO ₂ .
Energy	1A2 Manufacturing industries and construction – Liquid Fuels – CO ₂ T1		The methodology used differs from the suggestion to use of higher tiers by the IPCC Guidelines due to unavailability of detailed estimation models and country specific emission factors for CO ₂ .
Energy	1A4a Commercial/Institutional – Liquid Fuels – CO ₂ T1		The methodology used differs from the suggestion to use of higher tiers by the IPCC Guidelines due to unavailability of detailed estimation models and country specific emission factors for CO ₂ .
Energy	1A4b Residential - Liquid Fuels – CO ₂ T1		The methodology used differs from the suggestion to use of higher tiers by the IPCC Guidelines due to unavailability of detailed estimation models and country specific emission factors for CO ₂ .
Energy	1A4c Agriculture/Forestry/Fishing – Liquid Fuels – CO ₂ T1		The methodology used differs from the suggestion to use of higher tiers by the IPCC Guidelines due to unavailability of detailed estimation models and country specific emission factors for CO ₂ .

Sector	Key Category	Method Used	Explanation
Transport	1A3b Road Transport - CO ₂	T1	According to the IPCC guidelines' decision tree, Tier 2 should be used for CO ₂ estimates in this category, which requires data on the carbon content of the fuels used. However, as this data is not available, the default emission factors from the IPCC guidelines are applied. For CH ₄ and N ₂ O, a Tier 3 methodology is used.
Transport	1A3d Domestic Navigation - CO ₂	T1	According to the IPCC guidelines, a higher Tier methodology should be used if domestic navigation is identified as a key category. While CO ₂ emissions from domestic navigation are considered a key category for Malta, the lack of country-specific emission factors prevents the transition to Tier 2 methodology. As a result, Malta continues to use Tier 1 for estimating these emissions.
IPPU	2F1 Refrigeration and Air Conditioning	T2	The approaches used for the estimation of emissions from the sub-categories of 2F1 are in line with Figure 7.6 of Chapter 7 of the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories; either Tier 2a or Tier 2b.
Agriculture	3A Enteric Fermentation	T1, T2	Following the suggestions from the 2006 IPCC guidelines, the categories of Cattle and Sheep follow Tier 2 method, and the categories of Swine, Rabbits, Horses, Goats and Hinnies follow Tier 1 method.
LULUCF	Not Applicable	Not Applicable	Not Applicable.
Waste	5A1 Managed Waste Disposal Sites (Anaerobic)	M, T2	Malta applies Tier 2 methods, utilising the IPCC First Order Decay (FOD) method along with default parameters and good quality country-specific activity data, as outlined in the 2006 IPCC Guidelines.

Paragraph 39 of the MPGs states that:

“Each Party shall report methods used, including the rationale for the choice of methods, in accordance with good practice elaborated in the IPCC guidelines referred to paragraph 20, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory”.

This is explained under each sectoral chapter in the NIR, under the ‘overview of sector section’, in chapters 3 till 7.

Meanwhile, paragraph 30 of the MPGs states that:

“Each Party should indicate the sources and sinks (categories, pools and gases) that are not considered in the national inventory report but for which estimation methods are included in the IPCC guidelines referred to in paragraph 20 and explain the reasons for such exclusion”.

Refer to the table below, Table 1-7, which includes an explanation for the sources and sinks which are not being estimated for in the NIR, since these are not relevant in the context of Malta.

Table 1-7 Sources and sinks that are not considered in the national inventory report and their explanation.

Sector	Category/Categories	Explanation
Energy	1A1a ⁱⁱ Combined Heat and Power Generation (CHP)	In Malta, Combined Heat and Power (CHP) plants are not available for direct public use hence, this category is reported as NO in the NIR submission, for all timeseries.
Energy	1A1a ⁱⁱⁱ Heat Plants	In Malta, there is no production of heat from main activity producers for sale by pipe network hence, this category is reported as NO in the NIR submission, for all timeseries.
Energy	1A1b Petroleum Refining	In Malta, there are no petroleum refining activities, hence this category is reported as NO in the NIR submission, for all-time series.
Energy	1Ac Manufacture of Solid Fuels and Other Energy Industries	In Malta, there are no activities for manufacturing secondary and tertiary products from solid fuels hence, this category is reported as NO in the NIR submission, for all timeseries.
Energy	1B Fugitive emissions from fuels	National data on fugitive emissions is not available in Malta, hence this category is reported as NA in the NIR submission, for all timeseries.

Sector	Category/Categories	Explanation
Energy	1C CO ₂ Transport and Storage	In Malta, there are no CO ₂ transport and storage activities, hence this category is reported as NO in the NIR submission, for all timeseries.
Transport	1A3c Railways	This category is not applicable to Malta, as the country does not have any railway infrastructure.
IPPU	2C Metal Industry 2E Electronics Industry 2H Other	These categories are reported as NO in the last reported year in the current submission of the NIR because they did not occur in Malta; 2C and 2H did not occur throughout the whole timeseries, whereas 2E did not occur intermittently, including in the last year of data.
Agriculture	3A1b, 3A2b Buffalos	This livestock category exists in the IPCC guidelines but buffalos are not cultivated in Malta hence, they are not included in the NIR for Malta. buffalos are not cultivated in Malta ,the for Malta
Agriculture	3A1j, 3A2j. Other (e.g., Llamas, Alpacas, Deer)	Other livestock, such as Llamas, Alpacas and Deer exist in the IPCC guidelines but such livestock is not cultivated in Malta hence, they are not included in our NIR.
Agriculture	3C Rice Cultivation	This category does not occur in Malta.
Agriculture	3E Burning of Savannahs	This category does not occur in Malta.
Agriculture	3F Field Burning of agricultural residues	This category does not occur in Malta.
Agriculture	3G Liming	This category does not occur in Malta.
Agriculture	3I Other carbon-containing fertilizers	This category does not occur in Malta.
LULUCF	4G Harvested Wood Products	In Malta there is no relevant harvest commercialised for material use, and wood for material use is currently imported from other countries.
LULUCF	4H Other	Category Not Applicable.
Waste	5C2 Open burning of waste	Open burning of waste does not take place in Malta hence, no data is available. This has been confirmed by the regulator for waste management operators, the Environment & Resources Authority (ERA). Furthermore, during the 2024-2025 capacity building, it was confirmed to report open burning of waste as NE. Refer to section 7.4.8 of the NIR.

1.5 BRIEF DESCRIPTION OF KEY CATEGORIES

A 'key category' is an individual source or sink category that warrants prioritisation within the national inventory system because it has a significant influence on the national inventory concerned, in terms of the absolute level of emissions or removals, the trend in emissions or removals, contribution to uncertainty, or any combination of these.

There are two approaches to identify key categories described in the 2006 IPCC Guidelines (Volume 1, Chapter 4), named "Approach 1" and "Approach 2".

Under Approach 1, "level" key categories are those which cumulatively account for 95% of the total inventory emissions (in CO₂eq) when sorted in descending order of magnitude. "Trend" key categories are those for which the trend over time significantly differs from the trend in total inventory emissions. The 'with-LULUCF' key category assessment includes values relating to estimated removals in the LULUCF sector, taking into consideration the absolute values regardless of the sign (removals can be considered as being equivalent to negative emissions). The 'without-LULUCF' assessment excludes estimates of removals from the LULUCF sector.

Under Approach 2, the contributions of each category to the Approach 1 level and trend assessments are multiplied by the category's percentage uncertainty in emissions, and categories sorted in order of their contribution to uncertainty in the level or trend. Key categories are those cumulatively contributing 95% of the total uncertainty across all categories. The robustness of the Approach 2 analysis depends on the quality of uncertainty estimates for emissions from each category, which in turn result from estimates of uncertainty for underlying activity data and emission factors. Indeed, the key category analysis decision tree in the 2006 IPCC Guidelines (Vol. 1, Chap. 4) only recommends performing Approach 2 assessment when country-specific uncertainty estimates are available for each source category.

At present, Malta does not have country-specific uncertainty estimates for all important source categories, so in this section, Malta presents the results of key category analysis from Approach 1 only.

For illustrative purposes, Malta also presents the results of approach 2 key category analysis in Annex 1, using IPCC default uncertainty values where necessary. However, these results are not currently used to determine choice of sectoral methodology or improvement priorities. In future, Malta plans to improve country-specific uncertainty estimates to allow the results of approach 2 key category analysis, although there are currently no concrete timelines for this.

As may be seen in the discussion under subsequent sub-titles, there are a number of categories that consistently appear in the lists of key categories. Their important influence on level and trend of Malta's national greenhouse gas inventory warrants particular attention in ensuring robustness of the related emission estimates. Sector-specific details on steps being taken to ensure high levels of quality will be discussed in the respective sectoral chapters.

Reference has already been made to the use of verified fuel consumption data from annual reports submitted by operators of the local electricity generation plants under the EU ETS. This data covers all fuel consumption relating to indigenous public electricity generation. Operators of such installations are required to submit to the EU ETS competent authority annual data which has been duly verified as satisfactory by an independent and, competent verifier. Verifiers have to be accredited specifically for EU ETS purposes, by a recognized national accreditation body of a Member State of the European Union, in accordance with the appropriate rules and procedures set out in EU law (including the Commission regulation on EU ETS accreditation and verification). Furthermore, the monitoring of activity data and emissions under the EU ETS must be undertaken in accordance with the relevant EU regulations on monitoring and reporting, which includes rules on monitoring methodologies, sampling, analysis of fuel parameters, and assessment of uncertainty. Verified data is available as of 2005, the first year of operation of the EU ETS. In the case of Malta, this covers liquid fuels used in public energy industries throughout the period since 2005, and from 2017 onwards there was the start of utilisation of natural gas.

The utilisation of COPERT modelling for the determination of emissions from road transport has been an important step towards improving estimations for this category. In the future, increased efforts will be undertaken to analyse in greater depth the national data on the vehicle fleet and find means of formatting this data in a way that makes it more efficient to use for statistical and inventory purposes. These efforts will be sustained diligently through a collaboration with the relevant transport regulatory body and with the National Statistics Office (NSO). The air pollutants inventory team at the Environment and Resources Authority (ERA) will also be involved.

Meanwhile, for other fuel combustion activities, such as those occurring in categories Manufacturing Industries and Construction and Other Sectors, collaboration between several entities is focussing on national surveys so as to obtain a better picture of fuel use in different economic sectors and activities.

In the sector of Agriculture, for which category Enteric Fermentation has been identified as a level key category, discussions are in course to improve the availability of local data to derive reliable country-specific calculation parameters.

Similar efforts to improve the estimation of emissions of F-gases and emissions from sector Waste have also been undertaken in recent years, focussing on the methodological aspects. Next steps for the future may focus on improving the sourcing of activity data.

One of the improvements undertaken by the Authority with support from external consultants (Aether Ltd, UK) was the setting up of a tool that provides a detailed Key Category Analysis (KCA) of Malta's national GHG inventory. This KCA tool allows for a more detailed assessment level than the KCA which used to be derived directly from the CRF Reporter system. The new KCA tool assesses the key category status of source and sink categories at a more disaggregated level and with a higher confidence level than the KCA provided by the CRF Reporter.

An example of the difference in disaggregation between the KCA tool and the ETF reporting tool is the 'Other sectors' category of the Energy sector, where the ETF reporting tool KCA combines the sub-categories of commercial/industrial, residential and agriculture/forestry/fishing into 'Other sectors' while the new KCA tool splits the category 'Other sectors' into the respective sub-categories: commercial/industrial, residential, or agriculture/forestry/fishing.

Chapter 12 Annex 1 to this report provides KCA tables, with Approach 1 methodology for the 'with' and the 'without' LULUCF data, for the base year and year X-2, and with Approach 2 methodology for year X-2. For each KCA approach, a 'level' and 'trend' assessment are provided.

1.5.1 KEY CATEGORIES: LEVEL ASSESSMENT

The level assessment of key categories represents the contribution of each source or sink category to the total national inventory.

A detailed level assessment of the key categories, as derived from the KCA tool, is presented in Chapter 12 Annex I to this report.

As illustrated in Annex 1, the sub-category with the highest key category for both the base year (1990) and the latest year (2024) with and without LULUCF, for Approach 1, refers to the public electricity and heat production category from the Energy sector.

The consideration, or not, of LULUCF emissions does not make a difference in the classification of level key categories. More important are the differences that can be seen between 1990 and the latest year (refer to Annex 1). The 1990 classification under the level assessment includes CO₂ emissions from solid fuel use in the energy industries category. However, this does not appear in the level assessment of the latest year (2024) since this type of fuel is no longer being used. Similarly, unmanaged waste disposal is reported in 1990 since this is replaced by managed waste disposal in the latest year. Moreover, emissions of F-gases from refrigeration and air-conditioning gain importance, with their inclusion as an important key category in the latest year as opposed to 1990 (when no emissions are reported from this activity).

1.5.2 KEY CATEGORIES: TREND ASSESSMENT

A trend assessment takes into account the trend in emissions or removals of a category over time in addition to the level of emissions or removals for that category. This assessment approach can highlight categories that may not appear to be key categories under a level assessment but whose trend is significantly divergent from that of the overall inventory thus, requiring further attention. As a trend assessment requires an analysis against a previous year's inventory (usually against the base year), a trend assessment for 1990 cannot of course be presented. A detailed trend assessment of key categories is presented in Annex 1 to this report.

As illustrated in Annex 1, similarly to the level assessment for the trend assessment, the sub-category with the highest trend key category score for the latest year (2024) with and without LULUCF is 'Public Electricity and Heat Production' from the Energy sector. As for the level assessment, the trend assessment without or with LULUCF emissions does not influence the classification of key categories.

1.5.3 KEY CATEGORIES: WITH LULUCF ASSESSMENT

The below table, Table 1-8, refers to the key categories with LULUCF both for the base year and latest year including level and trend assessment both from Approach 1 and Approach 2.

Table 1-8 KCA including Approach 1 for base year (1990) and latest year (2024) with LULUCF both Level and Trend Assessment.

ETF Code	Category	Classification	GHG	Identification Criteria	
				1990	2024
1A1	Public Electricity and Heat Production	Gaseous Fuels	CO ₂		L1
1A1	Public Electricity and Heat Production	Solid Fuels	CO ₂	L1	T1
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂	L1	L1, T1
2F1	Product Uses as Substitutes for Ozone Depleting Substances - Refrigeration and Air Conditioning		HFC		L1
1A3b	Road Transportation	Liquid Fuels	CO ₂	L1	L1, T1
1A3d	Domestic Navigation	Liquid Fuels	CO ₂		L1, T1
4C2	Land Converted to Grassland		CO ₂	L1	
5D1	Wastewater Treatment and Discharge - Domestic		CH ₄	L1	
1A2	Manufacturing Industries and Construction	Liquid Fuels	CO ₂	L1	L1
1A4c	Agriculture/Forestry/Fishing	Liquid Fuels	CO ₂		L1, T1
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	L1	L1, T1
3A	Enteric Fermentation	Cattle	CH ₄	L1	L1
5A1	Managed Waste Disposal Sites (Anaerobic)		CH ₄		L1
5A2	Unmanaged Waste Disposal Sites		CH ₄	L1	T1
1A4b	Residential	Liquid Fuels	CO ₂	L1	L1, T1

L1 = Level Assessment Approach 1, T1 = Trend Assessment Approach 1

1.5.4 KEY CATEGORIES: WITHOUT LULUCF ASSESSMENT

The below table, Table 1-9, refers to the key categories without LULUCF both for the base year and latest year including level and trend assessment from Approach 1.

Table 1-9 KCA including Approach 1 for base year (1990) and latest year (2024) without LULUCF both Level and Trend Assessment.

ETF Code	Category	Classification	GHG	Identification Criteria	
				1990	2024
1A1	Public Electricity and Heat Production	Gaseous Fuels	CO ₂		L1
1A1	Public Electricity and Heat Production	Solid Fuels	CO ₂	L1	T1
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂		T1
1A3b	Road Transportation	Liquid Fuels	CO ₂	L1	L1, T1
2F1	Product Uses as Substitutes for Ozone Depleting Substances - Refrigeration and Air Conditioning		HFC		L1
5A1	Managed Waste Disposal Sites (Anaerobic)		CH ₄		L1
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	L1	L1, T1
1A4b	Residential	Liquid Fuels	CO ₂	L1	L1, T1
1A2	Manufacturing Industries and Construction	Liquid Fuels	CO ₂	L1	L1
1A3d	Domestic Navigation	Liquid Fuels	CO ₂		L1, T1
5A2	Unmanaged Waste Disposal Sites		CH ₄	L1	
3A	Enteric Fermentation	Cattle	CH ₄	L1	L1
1A4c	Agriculture/Forestry/Fishing	Liquid Fuels	CO ₂		L1, T1

L1 = Level Assessment Approach 1, T1 = Trend Assessment Approach 1

1.6 GENERAL UNCERTAINTY EVALUATION, INCLUDING DATA ON THE OVERALL UNCERTAINTY FOR THE INVENTORY TOTALS

In accordance with paragraph 29 and 44 of the MGS, an Approach 1 assessment of uncertainty is being provided with this submission. The total inventory uncertainty for year 2024 was 5.96% for level uncertainty and 6.50% for trend uncertainty.

As part of its ongoing capacity building project, the Authority has undertaken support from external consultants (Aether Ltd., UK) by setting up a tool which provides detailed Uncertainty to Malta's national GHG inventory by updating the method to determine sector-specific uncertainties and determining overall inventory and trend uncertainties, for reporting in subsequent submissions. Further information is provided in Article 12 Annex X of the Implementing Regulation (EU) 2020/1208 and in Chapter 12 Annex 2 of this document.

1.7 GENERAL ASSESSMENT OF COMPLETENESS

A 'complete' inventory refers to an inventory which includes estimates for all relevant sources and sinks and gases. It also covers all the applicable geographic area of the country concerned. Malta's inventory strives to include all emissions and removals from all known sources and sinks within the whole Maltese territory. To this effect, Malta reports on all known sources of emissions and sinks. No known emissions or removals are left unreported by virtue of being considered to be insignificant. Where, for reasons duly identified, the estimation of emissions or removals was not possible, this is indicated using the appropriate NE (Not Estimated) notation key in Table 9 in the CRT tables.

CHAPTER 2

Trends in GHG Emissions

2.1 DESCRIPTION AND INTERPRETATION OF EMISSION TRENDS FOR AGGREGATED GREENHOUSE GAS EMISSIONS

The emissions presented in this chapter are calculated using the AR5 GWPs. This is done in accordance with the Governance Regulation where Member States have to report using the Global Warming Potentials (GWP) emanating from the IPCC Fifth Assessment Report (AR5). In view of this, the reporting of estimations will be updated from AR4 GWPs to AR5 GWPs.

The overall profile of total national emissions over the time-series 1990 to 2024 (Figure 2-1) shows a general increase in total national emissions from 1990 (2610.03 Gg CO₂eq with LULUCF; 2624.68 Gg CO₂eq without LULUCF) up to the year 2012 (3141.13 Gg CO₂eq with LULUCF; 3134.90 Gg CO₂eq without LULUCF), and a subsequent rapid general decrease until 2016 (1847.03 Gg CO₂eq with LULUCF; 1839.74 Gg CO₂eq without LULUCF). Total national emissions again showed an increase between 2017 and 2019 (in 2017, 2011.88 Gg CO₂eq with LULUCF and 2004.13 Gg CO₂eq without LULUCF, and in 2019, 2120.19 Gg CO₂eq with LULUCF and 2117.56 Gg CO₂eq without LULUCF) and then decreased slightly in 2020 (2082.04 Gg CO₂eq with LULUCF; 2080.02 Gg CO₂eq without LULUCF), the year of the COVID-19 pandemic.

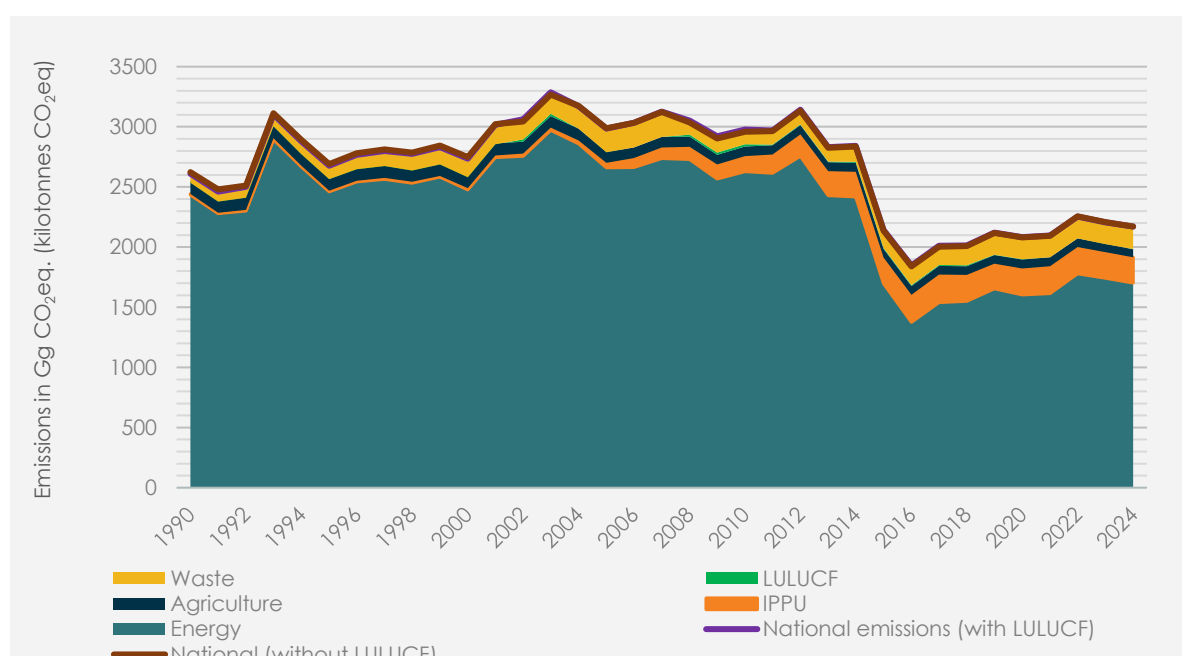


Figure 2-1 Greenhouse gas emission trends, by sector, including Totals.

Between 2022 and 2023, total national emissions decreased by 49.91 Gg CO₂ eq or -2.21% with LULUCF and 48.45 Gg CO₂ eq or -2.15% without LULUCF. Between 2023 and 2024, the reduction for the total national emissions with LULUCF was 33.17 Gg CO₂ eq or -1.50% and 37.13 Gg CO₂ eq or -1.68% without LULUCF. Refer to Table 2-1.

Table 2-1 Decrease between years 2022, 2023 and 2024 (Gg CO₂eq and %).

Year	Total national emissions with LULUCF (Gg CO ₂ eq)	Total national emissions without LULUCF (Gg CO ₂ eq)	Decrease between previous year with LULUCF (Gg CO ₂ eq)	Decrease between previous year without LULUCF (Gg CO ₂ eq)	% change between previous year with LULUCF (%)	% change between previous year without LULUCF (%)
2022	2254.67	2255.79				
2023	2204.77	2207.34	49.91	48.45	-2.21%	-2.15%
2024	2171.60	2170.21	33.17	37.13	-1.50%	-1.68%

The same trend profile is observed both for net (with LULUCF) and gross (without LULUCF) emissions. The LULUCF sector reported net negative emissions between 1990 and 2001, between 2004 and 2006, and between 2022 and 2023, showing total emissions 'with LULUCF' being lower than 'without LULUCF'. For 2024, the LULUCF sector has not reported net negative emissions due to conversions from Cropland to Forest Land, Grassland to Cropland and Cropland to Settlements. The values for total national emissions are presented in Table 2-2.

Table 2-2 National total greenhouse gas emission trends for select years (with and without LULUCF).

	Total national emissions with LULUCF (Gg CO ₂ eq)	Total national emissions without LULUCF (Gg CO ₂ eq)
1990	2610.03	2624.68
1995	2677.62	2689.42
2000	2734.99	2747.31
2005	2986.17	2987.42
2010	2978.44	2959.33
2015	2143.00	2135.58
2020	2082.04	2080.02
2024	2171.60	2170.21

As may be observed in Figure 2-2, the trend profile of total national greenhouse gas emissions follows closely that of the Energy sector. The Energy sector, especially towards the beginning of the time-series, is the highest overall contributor to greenhouse gas emissions, by a significant

margin over other sectors. Thus, its influence on the total emissions profile is decisive. In turn, the Energy sector total is mostly determined by emissions emanating from the two main category contributors, energy generation and transport. Both categories contribute towards the increase up to 2012. Investment in new generation capacity, fuel switching, and alternative sourcing of electricity all contribute towards the rapid decrease in emissions observed for the years after 2012. This trend is reversed between 2016 and 2017, as there was a shift back towards local electricity generation as opposed to the previous use of the interconnector with the electricity grid of mainland Europe.

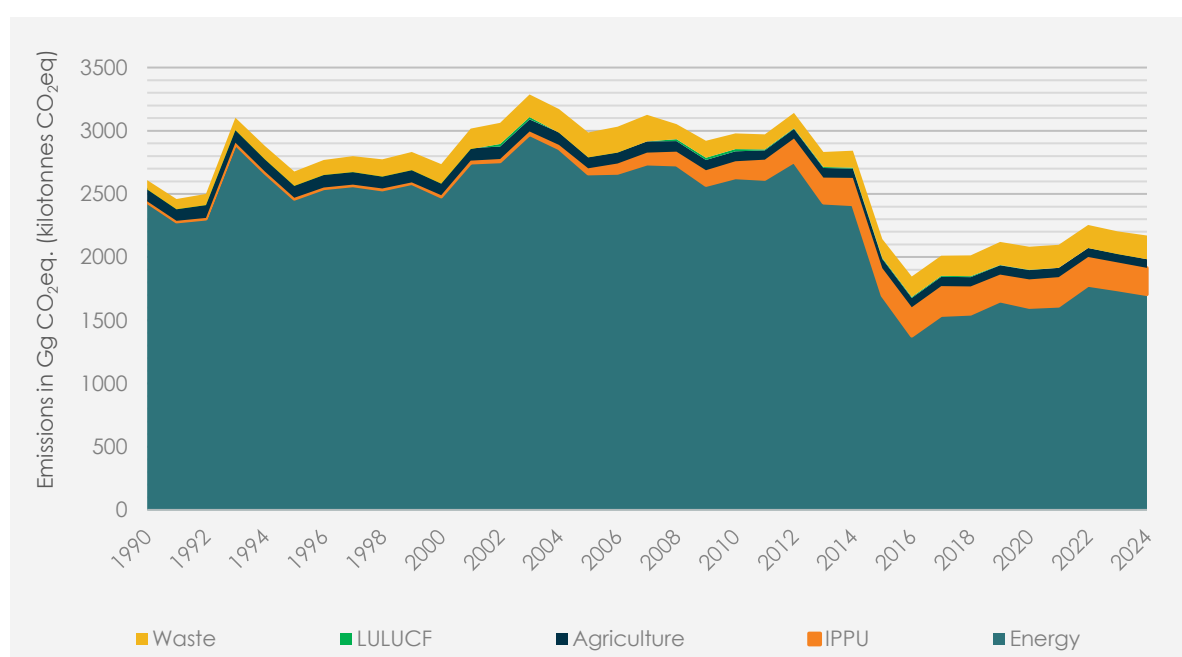


Figure 2-2 National greenhouse gas emission trends (by sector).

Year-to-year changes for total national emissions across the period are presented in Figure 2-3. The period up until 2012 shows a predominance of year-to-year increases, given the overall increasing emissions trend for that period. The decrease in emissions from 2012 to 2016 is reflected in year-to-year reductions, at relatively high rates (24.62% reduction between 2014 and 2015 emissions in particular (with LULUCF)). An increase of 19.37% is observed between 2016 and 2023 (with LULUCF) followed by a decrease of 1.50% between 2023 and 2024 (with LULUCF).

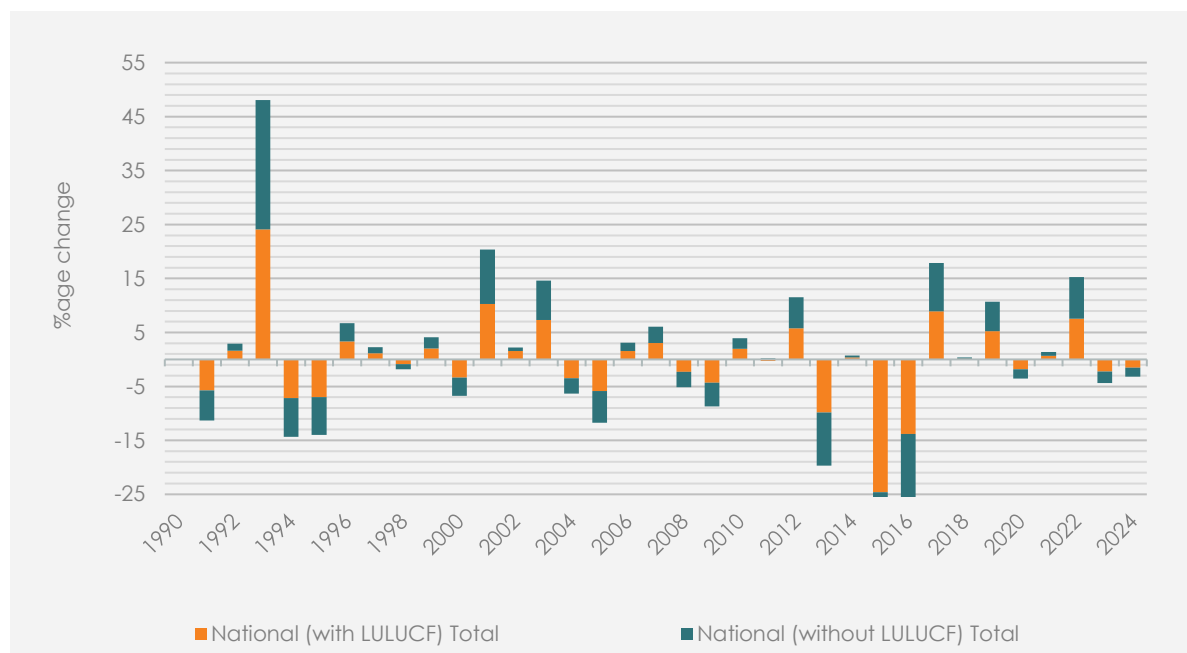


Figure 2-3 Annual year-to-year percentage change in total national emissions.

Annual percentage changes compared to 1990 emission levels are presented in Figure 2-4. The peak in total emissions in 2012 (20.35% higher than 1990 levels) and the fact that 2016 emissions were lower than base year emissions (29.23% lower than 1990 levels) are clearly evident in Figure 2-4. Estimated 2024 emissions were 16.80% lower than 1990 emissions.

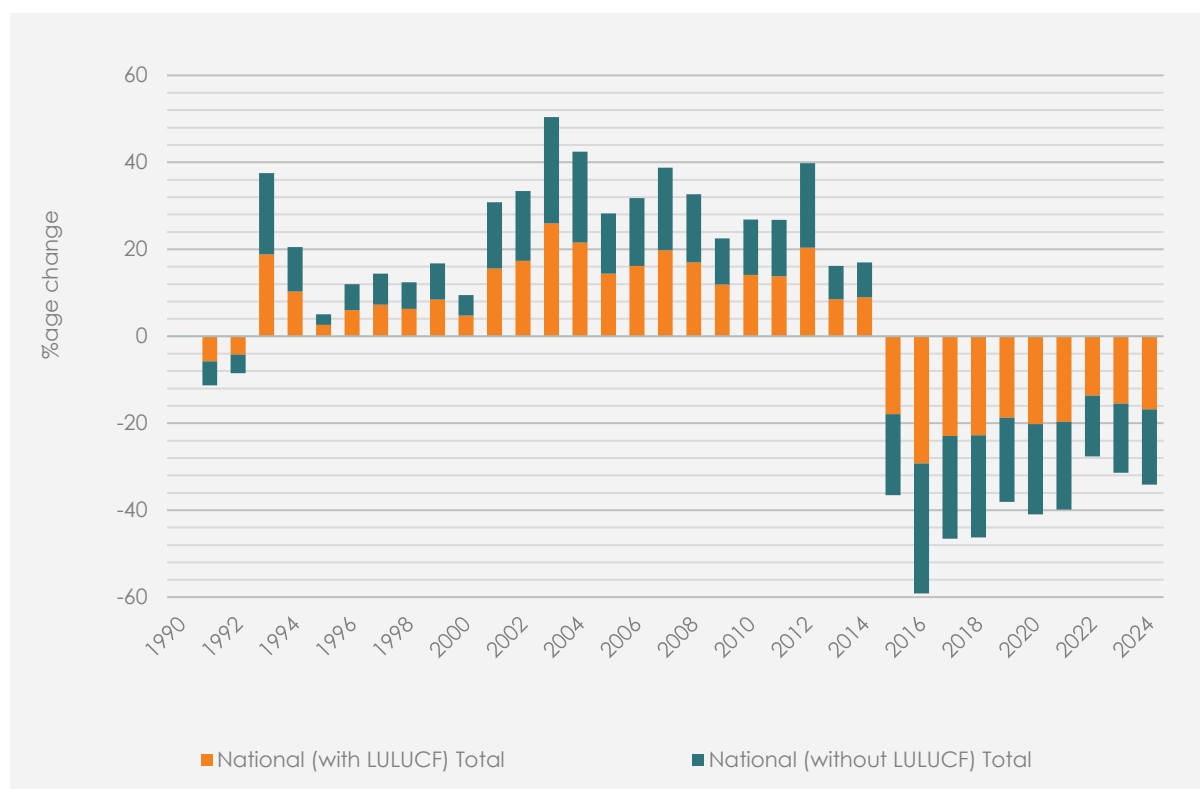


Figure 2-4 Annual percentage change from base year in total national emissions.

Figure 2-5 below depicts the trend in total national emissions alongside the population trend of the Maltese Islands. Historical data shows that there was a correlation between population and national total greenhouse gas emissions until 2012, following which a decoupling of these two parameters can be observed. The fact that total emissions have decreased over the time-series means that the increase in population has not translated into an increase in emissions. This is due to emission reduction efforts and technological improvements.

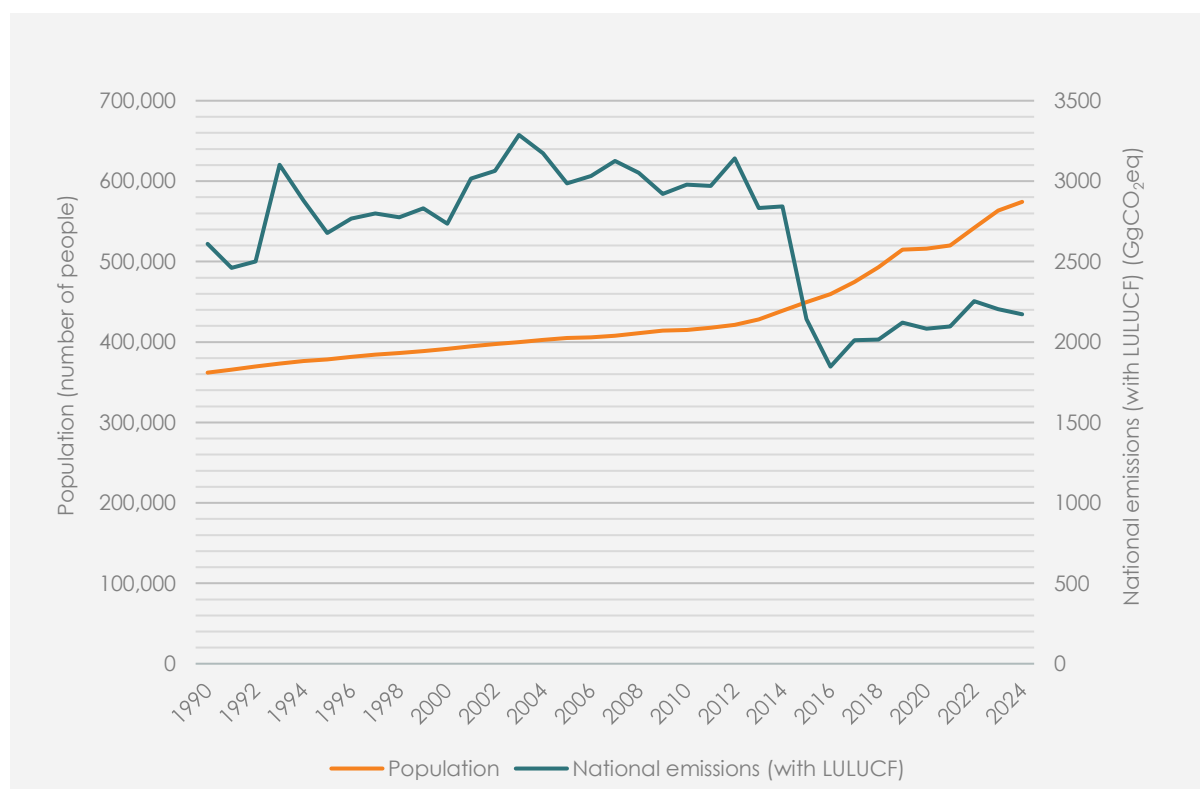


Figure 2-5 Trend in emissions compared to population trend (end-of-year population figures).

Population has shown steady growth over the years. Overall, the general decrease in emissions throughout the time-series, is more significant than the high level of population growth seen in this period. The decoupling between GHG emission trends and population trends for Malta in the later years implies that population has not been a limiting factor in achieving emission reductions up to this point. It is likely that greater demand for major emitting activities in Malta, particularly energy generation and mobility resulting from population growth, could help to explain the increases in emissions seen until 2012. Substantial emission reductions are due to major technical developments in the electricity generation sector counteracting any further increases after this point. This shows that targeted measures in one sector or activity category have the potential to majorly impact overall emissions, in spite of continued population growth.

Emissions per capita have decreased substantially throughout the time-series. Emissions per capita in 1990 stood at 7.21 tonnes CO₂eq per capita. The highest was reached in 1993 with 8.31 tonnes CO₂eq per capita. Emissions per capita in Malta reached the lowest value in 2024, at 3.78 tonnes CO₂eq per capita. In contrast, in 2005 the emissions per capita stood at 7.37 tonnes CO₂eq per capita.

2.1.1 TRENDS IN GREENHOUSE GAS EMISSIONS COMPARED TO GROSS DOMESTIC PRODUCT

The emission intensity of Malta's economic development can be described in terms of the relationship between the trend in national GHG emissions and the trend in Gross Domestic Product (GDP).

Figure 2-6, together with Table 2-3, show how GHG emissions change over the time-series. Figure 2-6 below also gives the trend for GDP. Between 1990 and 2024, Malta's GDP saw an overall increase of 717.29%, while GHG emissions in 2024 were 16.80% lower than in 1990.

Table 2-3 GHG emissions (GgCO₂eq) and GHG emissions per unit of GDP (GgCO₂eq/GDP) at 5-year intervals (with LULUCF).

	1990	1995	2000	2005	2010	2015	2020	2024
Emissions (with LULUCF) (GgCO ₂ eq)	2610.03	2677.62	2734.99	2986.17	2978.44	2143.00	2082.04	2171.60
Emissions/GDP (with LULUCF) (GgCO ₂ eq/million Euro)	949.30	875.14	658.50	578.80	436.99	214.37	159.42	96.64

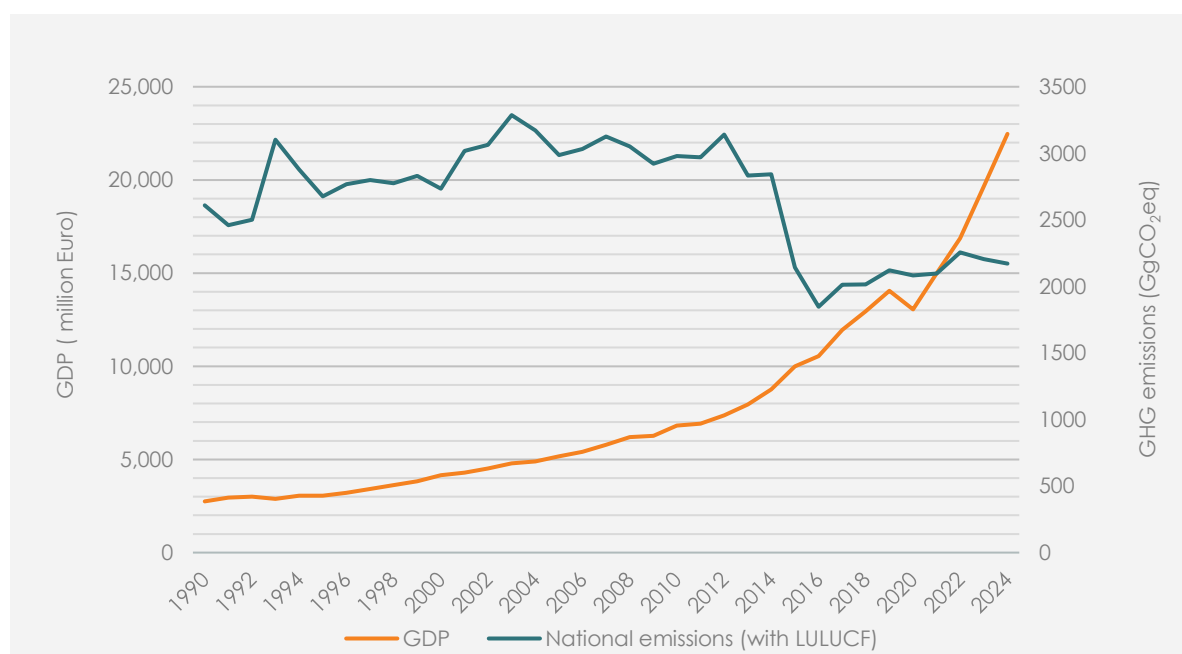


Figure 2-6 Source: ESA and NSO. Trend in emissions compared to GDP trend.

Emissions have declined over the observed period while GDP has continued to rise, indicating that economic growth has been decoupled from overall national emissions. However, several

factors merit consideration. First, this decoupling has not occurred uniformly across all sectors, as illustrated in Figure 2-7. Transport, IPPU, and Waste sectors have grown alongside GDP and Energy Industries did so to some extent until 2012. Similarly, population growth likely contributed to an increase in emissions and in GDP. However, the increase in emissions was offset by policy measures. Ultimately, it is important to note that this decoupling has been achieved through policy intervention, meaning such measures must continue in the future to sustain this trend.

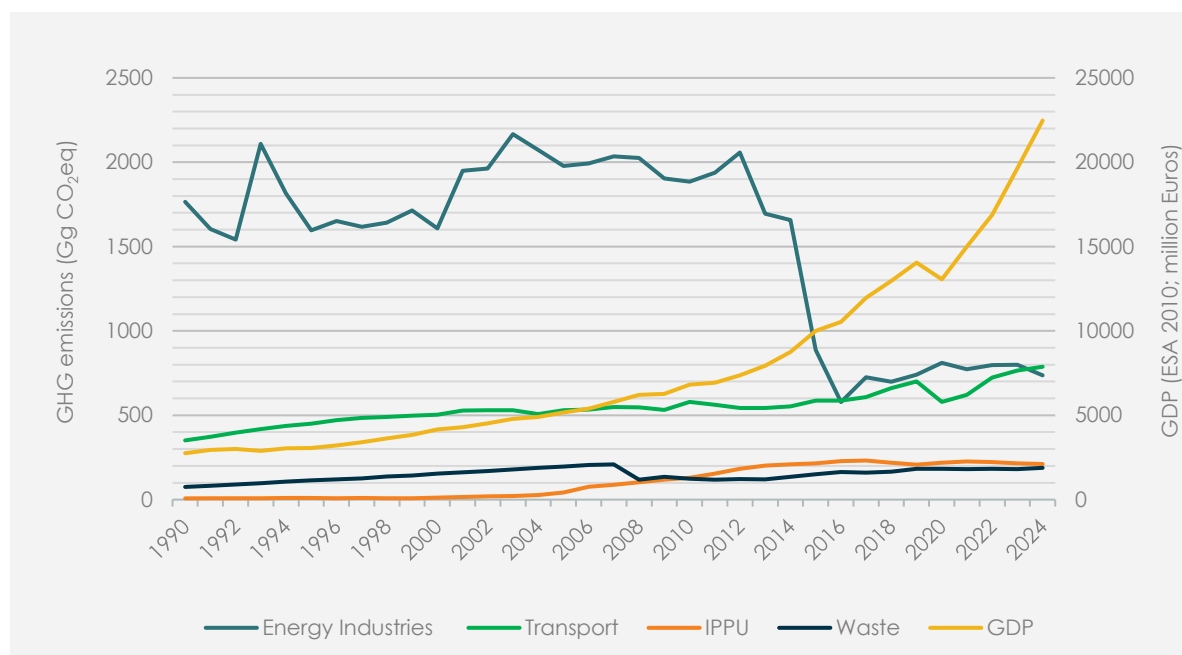


Figure 2-7 Source: ESA and NSO. Trend in emissions of some high-emitting sectors compared to GDP trend.

Table 2-3 shows how GHG emissions per unit of GDP decrease over the time-series. The decrease in the emissions intensity in Malta's economy occurred in all the five-year intervals within the time-series, with the most marked decrease occurring between 2010 and 2015. Malta's GHG emissions per unit million GDP in 2024 were 89.82% lower than in 1990.

2.2 DESCRIPTION AND INTERPRETATION OF EMISSION TRENDS BY GAS

2.2.1 GENERAL DISCUSSION OF EMISSION TRENDS BY GAS

CO₂ emissions have by far the highest influence on total national emissions among all greenhouse gases reported (Figure 2-8, Figure 2-9 and Table 2-4). The trend for total national emissions closely follows a profile which is very similar to that of CO₂ emissions. It is important to also note the significant rate of increase in emissions of hydrofluorocarbons, particularly during

the second half of the time-series, which contrasts with the trends of the other greenhouse gases reported. No emissions of nitrogen trifluoride are reported to occur in Malta.

Across the whole time-series, CO₂ emissions have always accounted for more than 70% of total national greenhouse gas emissions, surpassing 90% until 2003 (Figure 2-8). This reflects primarily the influence of emissions from the Energy sector in total national emissions. As Energy sector emissions have decreased in recent years, in particular coupled with the increase in emissions of HFCs, the relative share of CO₂ emissions has decreased. On the other hand, the increase in emissions of HFCs from activities in the IPPU sector is represented by an increase in the share of HFCs in total national emissions.

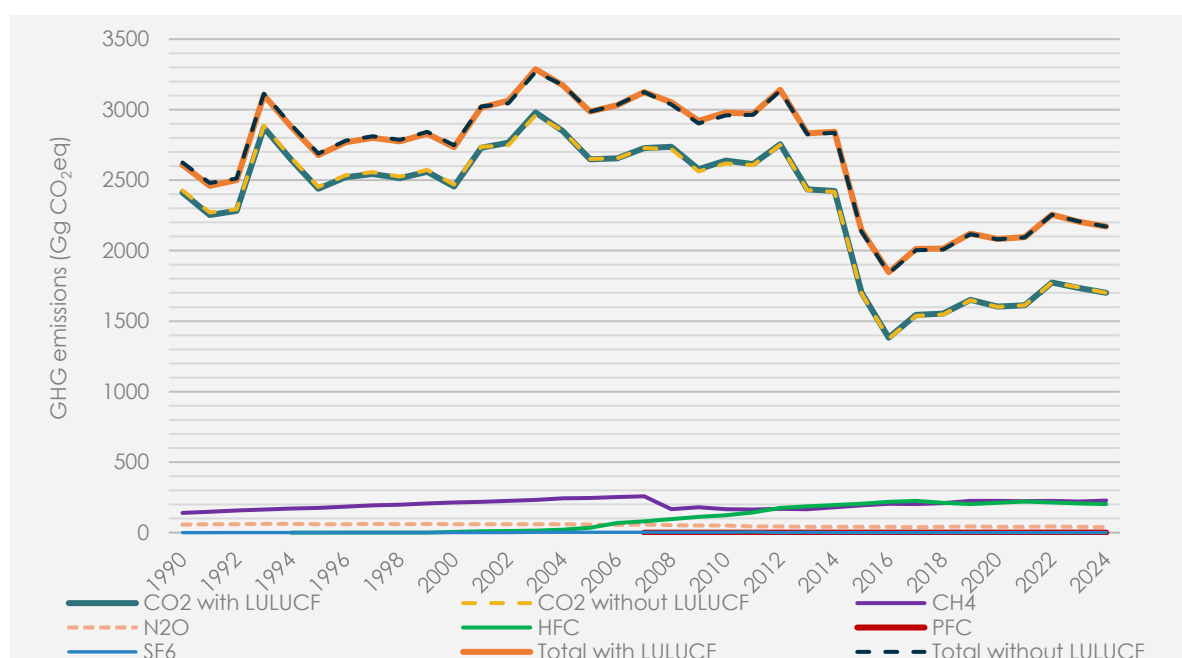


Figure 2-8 Greenhouse gas emission trends by gas.

Table 2-4 Greenhouse gas emissions by gas for select years.

	CO ₂ with LULUCF	CO ₂ without LULUCF	CH ₄	N ₂ O	HFC	PFC	SF ₆	NF ₃	Total LULUCF	with Total without LULUCF
Year	Gg CO ₂ eq									
1990	2412.44	2427.58	139.84	57.74	IE,NA,NO	NA,NO	0.01	NO	2610.03	2624.68
1995	2440.13	2452.31	175.71	60.30	0.00	NA,NO	1.48	NO	2677.62	2689.42
2000	2455.75	2468.34	212.88	60.22	4.63	NA,NO	1.51	NO	2734.99	2747.31
2005	2648.40	2649.99	245.62	56.39	34.15	NA,NO	1.61	NO	2986.17	2987.42

	CO ₂ with LULUCF	CO ₂ without LULUCF	CH ₄	N ₂ O	HFC	PFC	SF ₆	NF ₃	Total with LULUCF	Total without LULUCF
Year	Gg CO ₂ eq									
2010	2638.00	2619.34	166.20	50.19	122.21	0.00	1.84	NO	2978.44	2959.33
2015	1704.45	1697.52	193.45	40.38	204.44	0.00	0.29	NO	2143.00	2135.58
2020	1602.49	1600.98	224.57	42.17	212.40	0.00	0.41	NO	2082.04	2080.02
2024	1702.06	1701.04	228.48	39.13	201.56	0.00	0.37	NO	2171.60	2170.21

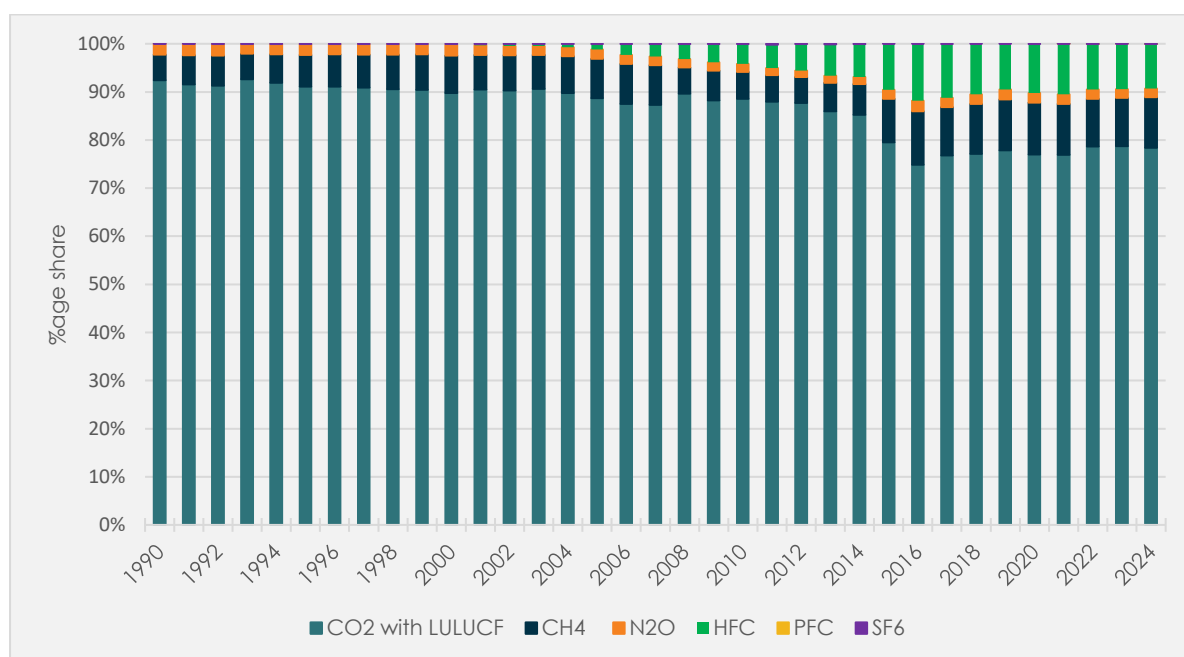


Figure 2-9 Annual percentage share of total national emissions for each GHG.

The table below, Table 2-5, is structured to provide a summary of the percentage contribution of Malta's total GHG emissions by sector and by gas for the reporting year.

Table 2-5 The contribution (%) of Malta's total GHG emissions by sector and by gas in 2024.

Sector	GHG emissions (%)			
	CO ₂	CH ₄	N ₂ O	F-Gases
Energy	99.53	1.02	18.36	NO
IPPU	0.39	NO	5.58	95.61
Agriculture	NO	20.02	57.59	NO
LULUCF	0.06	NO	0.94	NO
Waste	0.01	78.96	17.53	NO

NO refers to Not Occurring.

2.2.2 CARBON DIOXIDE

As already noted, CO₂ emissions account for the largest share in total national emissions among all the greenhouse gases reported. The sector that has the highest contribution towards total CO₂ emissions is Energy (Figure 2-10), being responsible for more than 99% of total CO₂ emissions in all years between 1990 and 2024 (1990 share (excluding LULUCF): 99.77%; 2024 share (excluding LULUCF): 99.59%). Very small contributions are given by sectors IPPU (0.39%), LULUCF (0.06%), and Waste (0.01%).

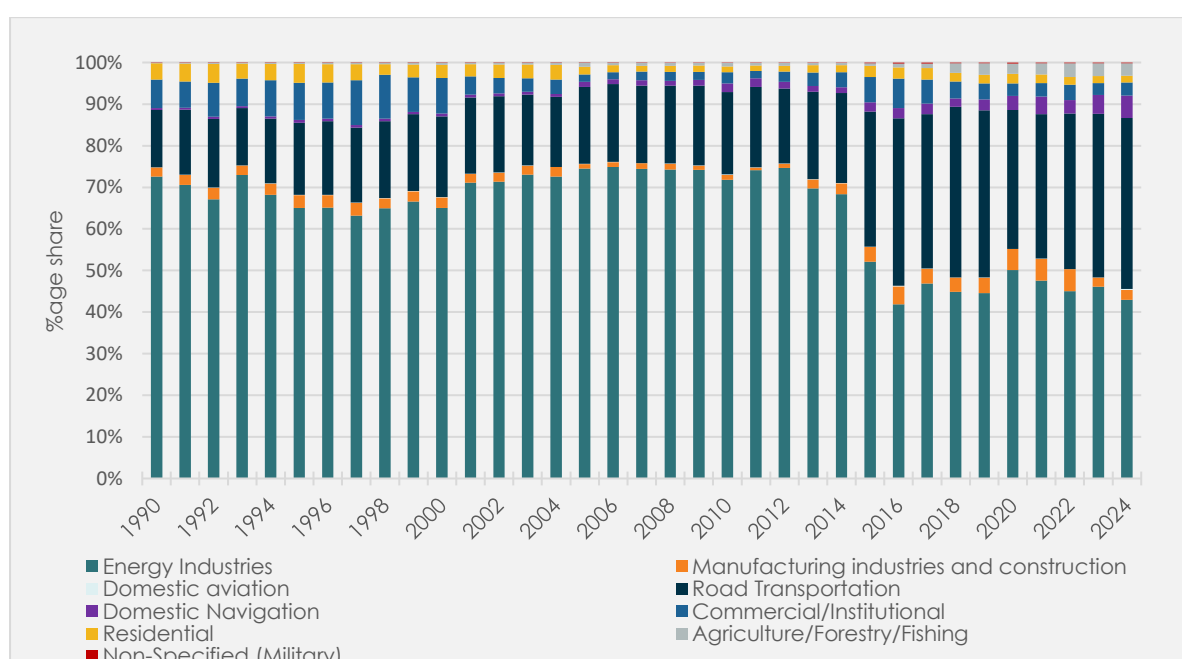


Figure 2-10 Annual percentage share in total CO₂ emissions in sector Energy, for activity categories in this sector.

2.2.3 METHANE

Sectors Waste and Agriculture are the two main contributors towards total national CH₄ emissions (Figure 2-11). In 2024, sector Waste accounted for 78.96% of the total national CH₄ emissions, with a 20.02% contribution by sector Agriculture. A much smaller share is provided by the Energy sector (1.02%). In the Waste sector, CH₄ emissions are predominantly the result of activities in the category Solid Waste Disposal (5A). Enteric fermentation in cattle is the main source of CH₄ emissions in the Agriculture sector, making it the second highest contributor at the level of categories. No CH₄ emissions are reported for the IPPU sector across the entire timeseries, and nor for the LULUCF sector from 2010 onwards.

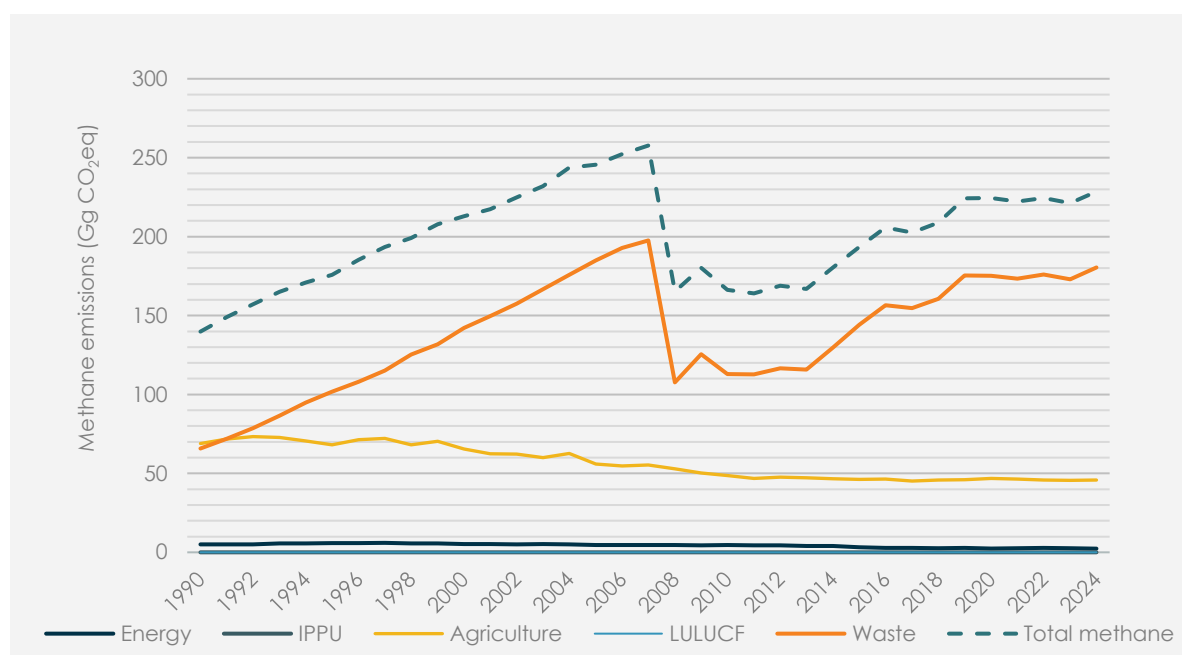


Figure 2-11 Emission trends: CH₄, total and by sector.

2.2.4 NITROUS OXIDE

The main source of emissions of N₂O in Malta is the Agricultural sector, with smaller but still relatively important contributions by sectors Energy and Waste, and an even lower share for IPPU and LULUCF (Figure 2-12). The relative share of sector Agriculture in the total national N₂O emissions in 2024 was 57.59%, which is lower when compared with 1990 (65.30%). The relative share of the Energy sector has increased over time. The emissions in 2024 remain higher than in 1990. The relative share of the Waste sector has also increased.

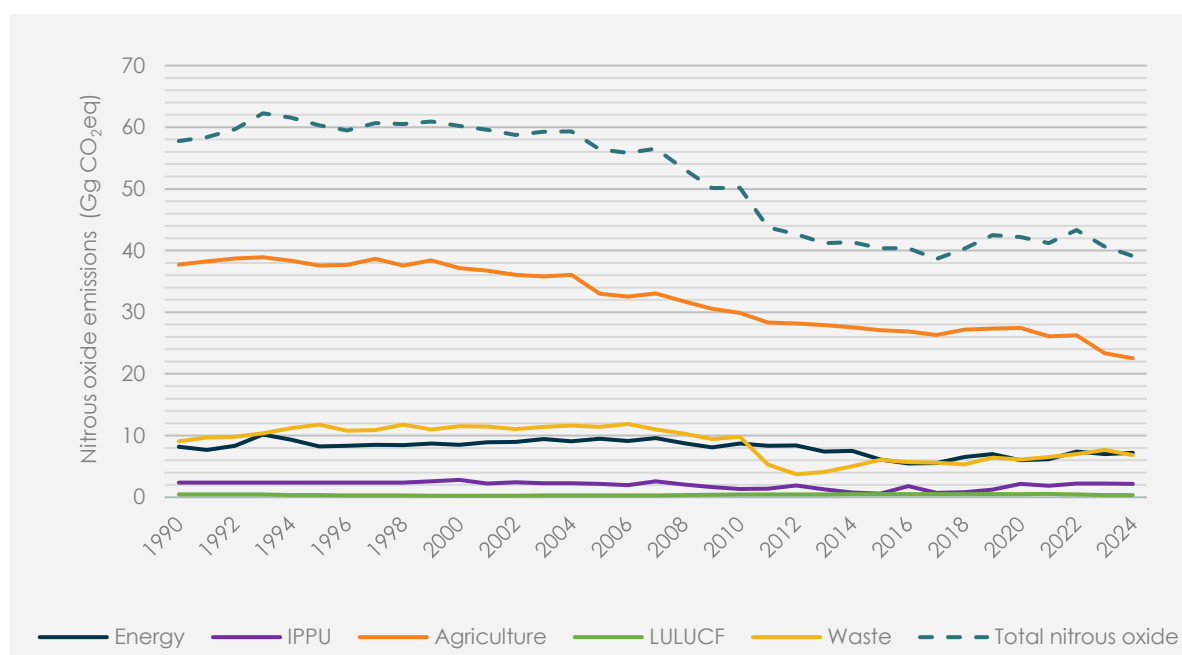


Figure 2-12 Emission trends: N₂O, total and by sector.

2.2.5 FLUORINATED GASES

Fluorinated greenhouse gases encompass hydrofluorocarbons, perfluorocarbons, and sulphur hexafluoride (no emissions of nitrogen trifluoride are reported in Malta). These emissions are reported under sector IPPU. HFCs are by far the most important class of fluorinated gases reported by Malta, in terms of overall emissions. The rapid increase in emissions of HFCs, especially since the early 2000's when their emissions start making a contribution to national total emissions, is clearly evident from Figure 2-13.

The importance of emissions of HFCs is also reflected in the fact that this class of gases accounts for a very high share of total sector IPPU emissions. Suffice to say that in 2024, emissions of HFCs amounted to 95.61% of total emissions, of all gases, in sector IPPU.

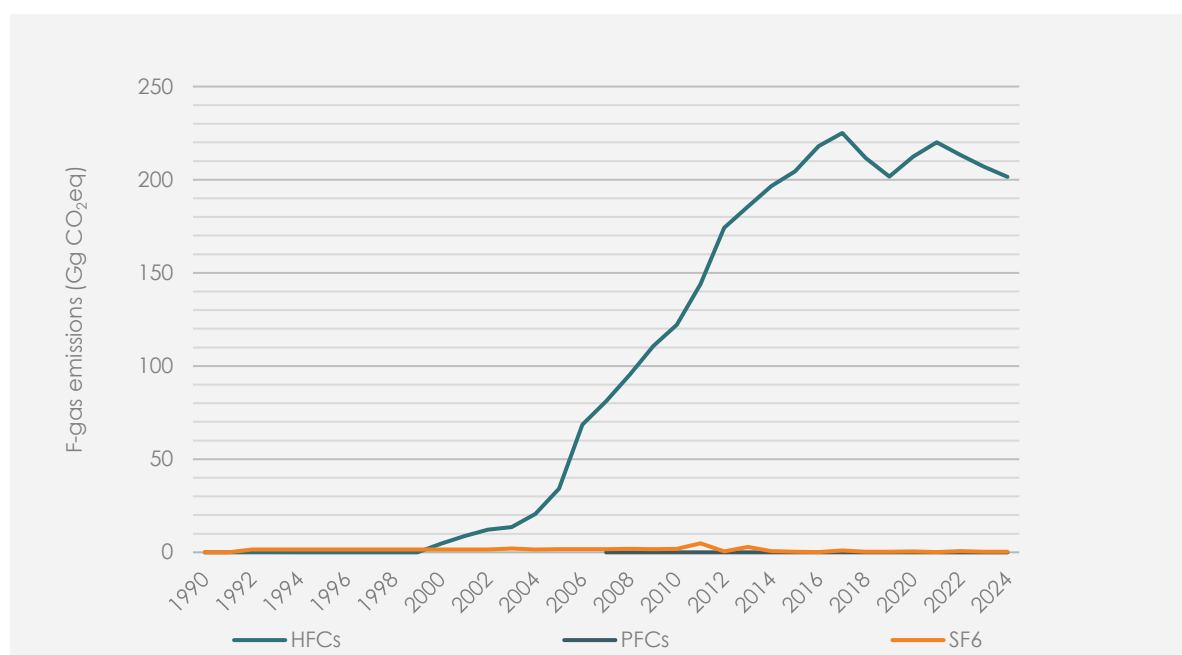


Figure 2-13 Emission trends: fluorinated gases.

2.3 DESCRIPTION AND INTERPRETATION OF EMISSION TRENDS BY SECTOR

2.3.1 GENERAL DISCUSSION OF EMISSION TRENDS BY SECTOR

Table 2-6 gives a summary of emissions by sector totals for the time-series covered by this report. The trends in emissions changes for each sector are presented in the below figure.

Table 2-6 Greenhouse gas emissions by sector for select years.

	Energy	IPPU	Agriculture	LULUCF	Waste	Total with LULUCF	Total without LULUCF
	Gg CO ₂ eq						
1990	2435.14	7.50	106.82	-14.65	75.22	2610.03	2624.68
1995	2460.59	9.07	105.80	-11.80	113.97	2677.62	2689.42
2000	2477.95	12.64	102.73	-12.33	153.99	2734.99	2747.31
2005	2660.00	41.61	89.06	-1.25	196.73	2986.17	2987.42
2010	2628.42	129.02	78.69	19.11	123.21	2978.44	2959.33
2015	1696.64	214.93	73.29	7.42	150.72	2143.00	2135.58
2020	1604.22	219.43	74.35	2.02	182.02	2082.04	2080.02
2024	1703.62	210.82	68.35	1.39	187.43	2171.60	2170.21

The overall impact that the Energy sector has on the total national emissions has already been mentioned. In recent years, emissions from this sector have started to decrease in general. On the other hand, emissions from the IPPU sector, strongly represented by emissions of HFCs, are showing a substantial rate of increase, particularly since 2000. Therefore, the relative share of emissions of IPPU has grown compared to those of the Energy sector as shown in Figure 2-14.

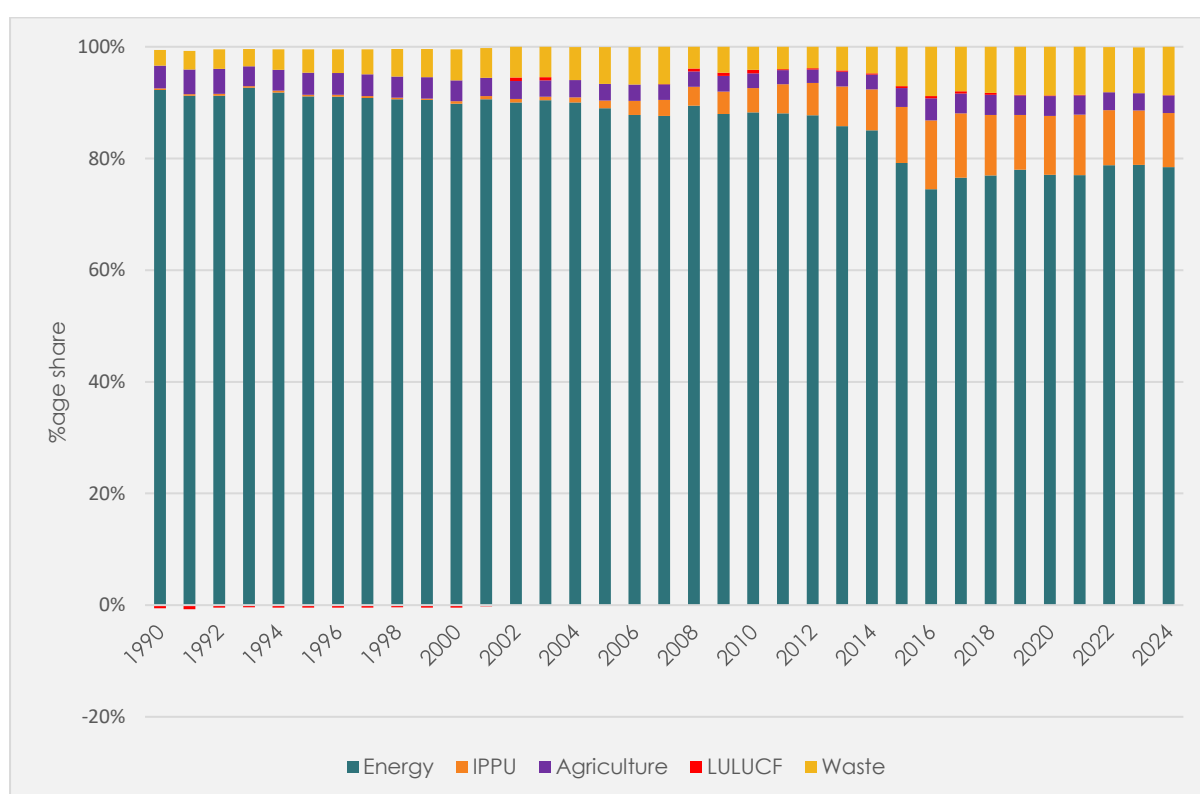


Figure 2-14 Annual percentage share of national emissions for sector.

The below table (Table 2-7) and chart (Figure 2-15) present the annual percentage changes by sector, compared to 1990. In 2005, the sector with the biggest increase in emissions compared to 1990 was IPPU, with an increase of 454.73%, followed by Waste with 161.56% and Energy with 9.23%. On the other hand, LULUCF had the biggest reduction in emissions by -91.47% followed by Agriculture with -16.62%.

When comparing the figures from 2024 with 1990, IPPU continued its position with the highest increase in emissions of 2710.31%, followed by Waste with 149.18%. LULUCF continues to present the biggest reduction in emissions by -109.46%, followed by Agriculture with -36.02% and

Energy, which moved from a positive percentage change to a negative percentage change of -30.04%.

Table 2-7 Percentage change.

	Emissions 1990 (Gg CO ₂ eq)	Emissions 2005 (Gg CO ₂ eq)	Emissions 2024 (Gg CO ₂ eq)	% change from 1990 to 2005	% change from 1990 to 2024	% change from 2005 to 2024
Energy	2435.14	2660.00	1703.62	9.23	-30.04	-35.95
IPPU	7.50	41.61	210.82	454.73	2710.31	406.61
Agriculture	106.82	89.06	68.35	-16.62	-36.02	-23.26
LULUCF	-14.65	-1.25	1.39	-91.47	-109.46	-210.89
Waste	75.22	196.73	191.82	161.56	149.18	-4.73
Total	2610.03	2986.17	2171.60	14.41	-16.80	-27.28

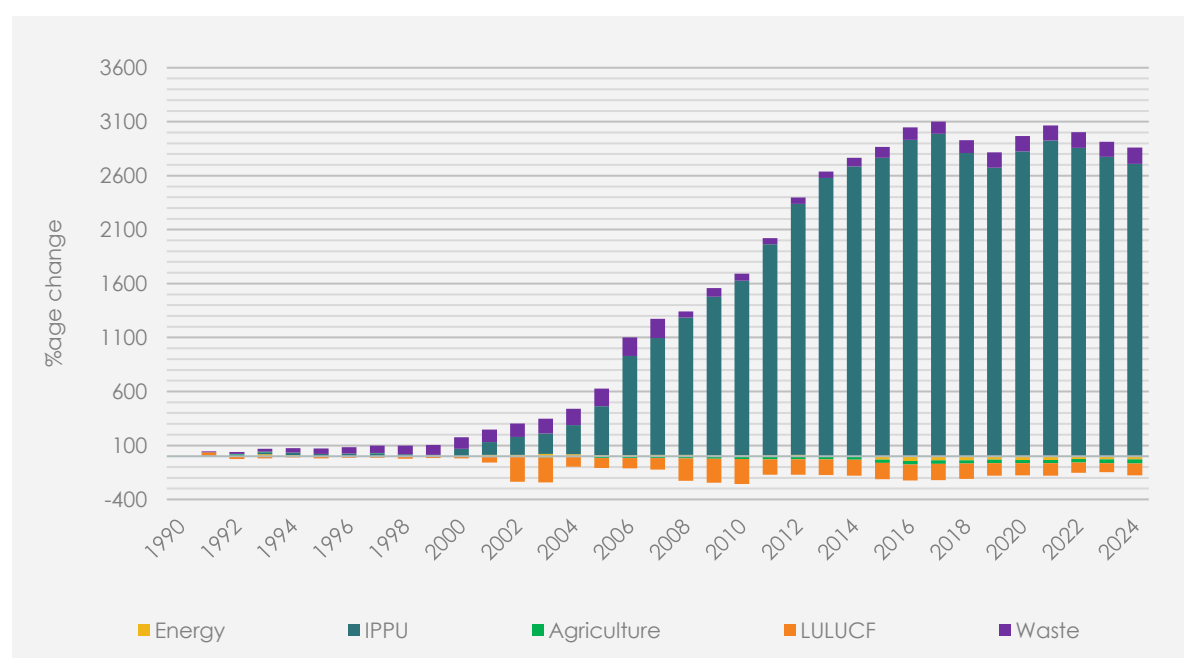


Figure 2-15 Annual percentage change compared to 1990, by sector.

The table below, Table 2-8, provides a summary of the percentage contribution of Malta's total GHG emissions by sector for the reporting year 2024.

Table 2-8 Contribution (%) of Malta's total GHG emissions by sector in 2024.

Sector	% Contribution of Malta's total GHG emissions
Energy	78.45
IPPU	9.71
Waste	8.63
Agriculture	3.15
LULUCF	0.06

2.3.2 SECTOR ENERGY EMISSIONS

The trend profile for the Energy sector (Figure 2-16) can be split into two main sub-trends, namely fluctuating emissions up to 2013, followed by decreasing figures over the next few years until 2016, after which emissions began to rise again in 2017. From 2018 to 2021 the emissions fluctuated and then started increasing significantly, again in years 2022 and 2023. A slight decrease is noticed for year 2024. As estimated for the year 2024, the Energy sector contributes to 78.45% of Malta's total GHG emissions. The charts below give an overview of the National GHG Emissions deriving from the Stationary Combustion Sector (including Transport).

Up to 2012, the growth in emissions reflects growing demand for energy, especially electricity generation and transport. The significant efficiency gains achieved in the energy generation sector post-2012 have then impacted the overall sector emissions in recent years. These gains have been achieved primarily through technical developments taking place in recent years, including investment in new and more efficient local generation capacity, the sourcing of electricity through an interconnector with mainland Europe, and fuel switches including the discontinuation of use of heavy fuel oil. The increase in emissions observed in 2017 compared to 2016 is mainly due to a renewed shift towards indigenous electricity generation, as opposed to outside sourcing though, the impact is markedly subdued because of the shift to natural gas as the main generation fuel.

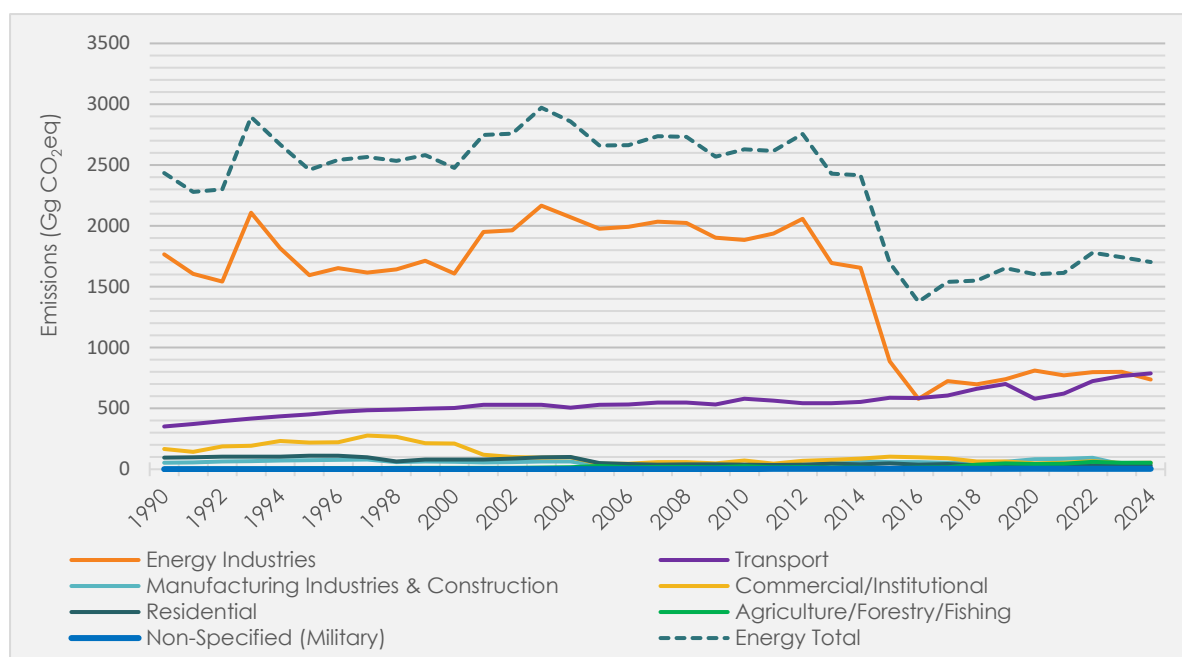


Figure 2-16 Emission trends for sector Energy, by category.

The sharp change in the trend for emissions from category Energy Industries (1A1) clearly shows the potentially high impact of focussed policies and measures targeted towards an activity which is defined by a relatively small number of clearly identifiable point sources, especially in the context of a small country such as Malta. Notably, Public Electricity Production up to 2016 was concentrated to two power generation plants, the Marsa Power Station and what was formerly called the Delimara Power Station. In 2017, the latter was split into two separate commercial enterprises with a fourth new installation built adjacent. Thus, presently Malta has four distinct electricity generation plants, with the Marsa plant operating in a much-reduced form and is only run on stand-by basis for emergency use.

The bulk of emissions from the Energy sector are CO₂. In 2024, the emissions percentage deriving from CO₂ accounted to 99.44% of the total emissions, whereas that of CH₄ and N₂O accounted for 0.14% and 0.42% respectively. Transport emissions have shown a sustained and gradual increase over the entire time series. However, the COVID-19 pandemic led to a notable dip in emissions during 2020 and 2021, as mobility restrictions and reduced economic activity temporarily curbed transport demand. This decline was followed by a rebound in 2022, as economic recovery and the resumption of normal activities drove emissions back to pre-pandemic levels. Despite improvements in emissions intensity, transport-related greenhouse gas (GHG) emissions were 787.68 Gg CO₂eq in 2024 thus, accounting for 36.27% of Malta's total GHG emissions.

Access to the Maltese Islands from other countries, and vice versa, is limited to sea and air transport. Aviation activities are concentrated at the Malta International Airport in Luqa, while the Grand Harbour and Marsaxlokk serve as the primary entry points by sea. Internally, transport is predominantly road-based, as Malta lacks a rail system. Although an extensive bus network services the two main islands, private vehicle ownership and usage remain high. A scheduled ferry service provides the only year-round connection between Malta and Gozo. Domestic aviation is limited, with only intermittent inter-island services operated by helicopters or light aircraft.

Road Transport (1A3b) remains the dominant contributor (87.63% in 2024) to national emissions among the three Transport sub-categories, accounting for around 40% of Energy emissions in 2024. Primarily, this is driven by the steady increase in the number of road vehicles, correlating with Malta's rising population and economic activity. The trend of road transport emissions has increased proportionally with the increase in Malta's car fleet. The stock of licenced vehicles in Malta stood at 445,711 by Q4 of 2024. According to a National Statistics Office News Release, released 05/02/2025, titled 'Motor Vehicles: Q4/2024', a total of 22,634 newly licensed vehicles were added to Maltese roads in 2024 with the majority being passenger cars.

2.3.3 SECTOR IPPU EMISSIONS

The trend profile for sector IPPU (Figure 2-17) is clearly dominated by the emissions trend of HFCs, particularly from the category Refrigeration and Air-conditioning (CRF 2.F.1). Emissions of HFCs and, consequently, IPPU emissions have increased from the early 2000s. The category Refrigeration and Air Conditioning, accounted for 94.27% of all direct GHG emissions estimated for the IPPU sector in 2024. Emissions from other industrial processes are minimal, or even non-existent, when, considering the nature of the industrial sector in Malta, where industrial activities found in other countries either do not exist or only take place at very small scales.

The emissions contribution from the IPPU sector to the total national GHG emissions in Malta amounted to 9.71% in 2024.

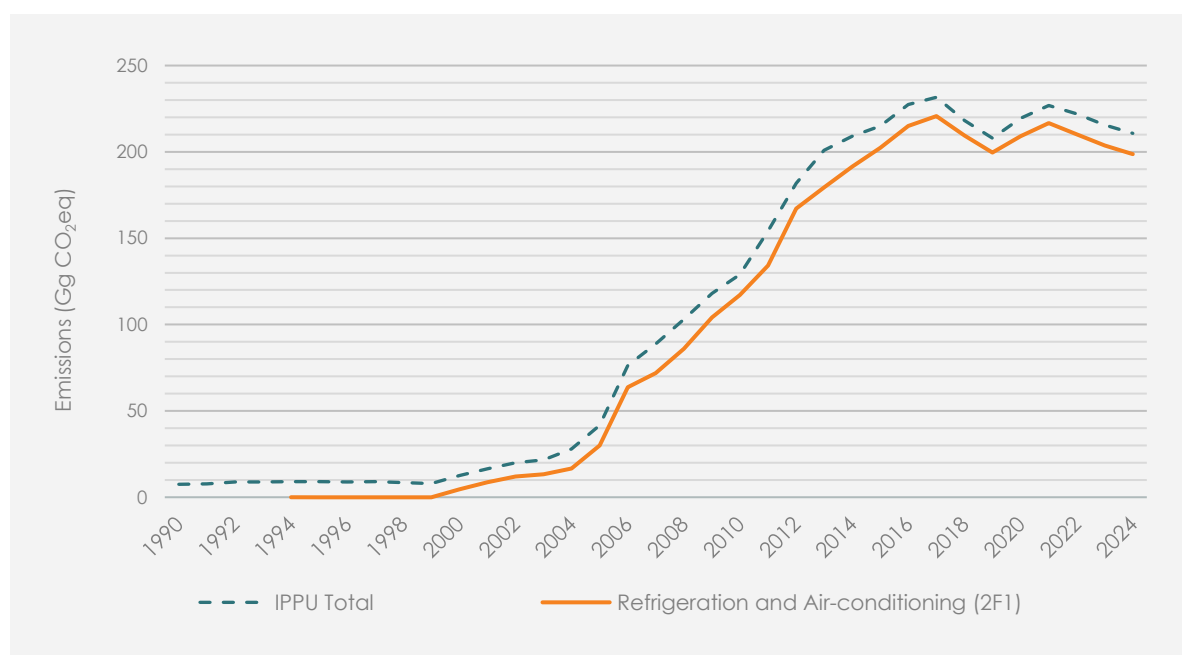


Figure 2-17 Emission trends for sector IPPU.

2.3.4 SECTOR AGRICULTURE EMISSIONS

As already discussed, generally, the agriculture sector is certainly not a major contributor towards the total national emissions. The agriculture sector accounted for 3.15% of Malta's total GHG emissions in 2024. The sector has seen a decrease in emissions of around 36% over the 1990 and 2024 period. Within this sector (Figure 2-18), the category Enteric Fermentation (3A) has always had the highest share of total sector emissions. In 2024, Enteric Fermentation accounted for more than half of the agriculture emissions (55.15%) (

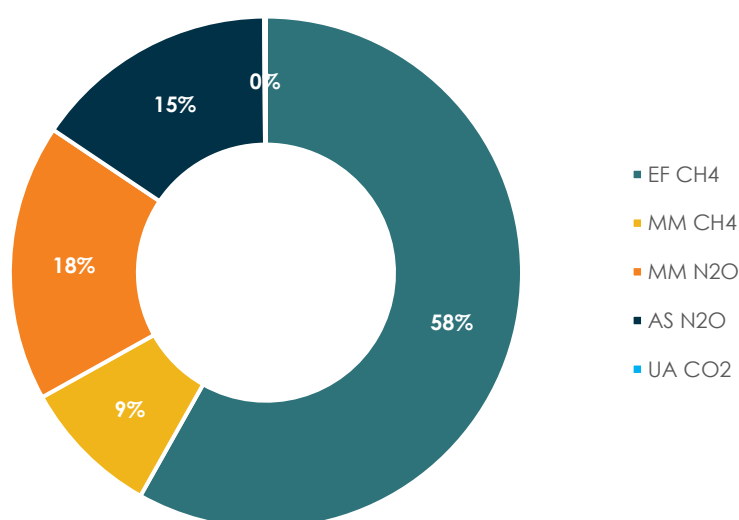


Figure 2-19), while manure management accounted for 26.26%, agricultural soils accounted for 15.47%, and urea application accounted for 0.11% of total emissions. In agriculture, three gases are being reported, CO₂, N₂O and CH₄. CH₄ emissions originate from enteric fermentation and manure management, while N₂O emissions are emitted from manure management and agricultural soils and CO₂ from urea application to soils.

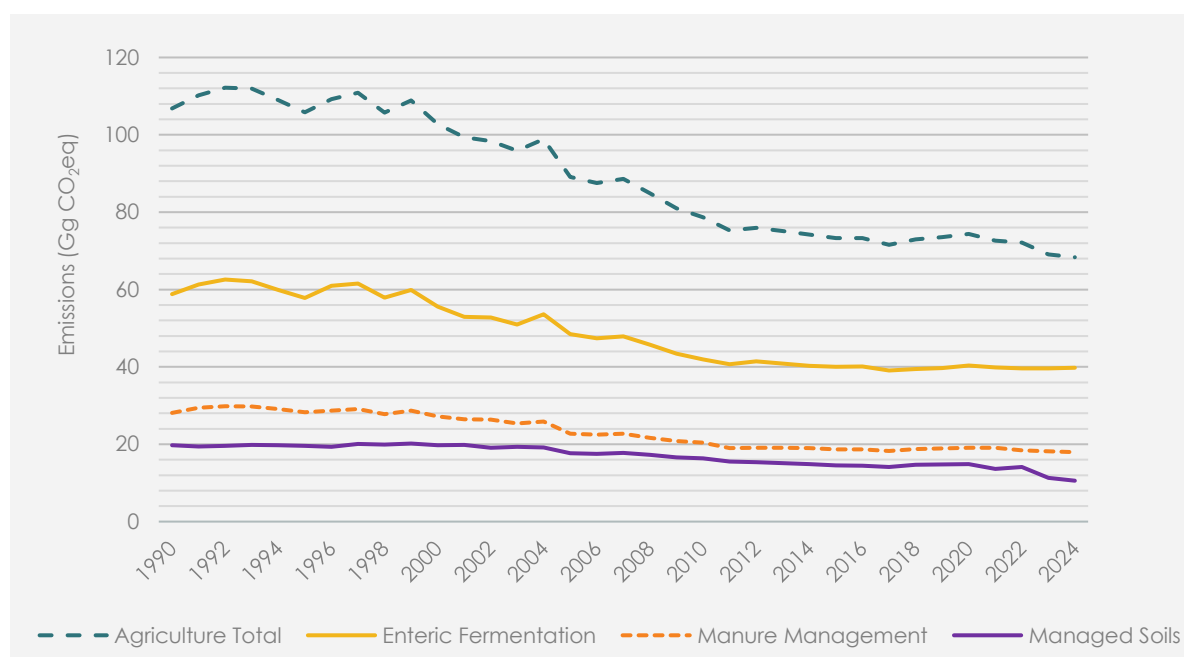


Figure 2-18 Emission trends for sector Agriculture.

Livestock populations have decreased significantly compared to 1990 levels. These changes could be attributed to the rise in the import of meat and dairy products. As a result of these changes in livestock populations and manure management systems, CH₄ emissions from Enteric Fermentation and Manure Management have also declined. The total agricultural area, UAA, and fodder crop land, have also decreased. Consequently, so have the nitrogen application rates and the N₂O emissions.

CH₄ emissions accounted for 66.91% of the total agriculture emissions. Meanwhile, N₂O accounted for 32.97% and CO₂ accounted for 0.11%. Enteric fermentation accounted for 86.90% of total CH₄ emissions whereas, those coming from the management of manure accounted for 13.10%. Manure management was responsible for 53.07% of N₂O emissions, while 46.93% of N₂O emissions originated from Agricultural soils.

GHGs from manure management and agricultural soils are emitted both directly and indirectly, the latter of which occurs through atmospheric deposition, through leaching and runoff. During 2024, indirect emissions from atmospheric deposition and leaching/runoff totalled to 2.11 Gg CO₂eq, while direct emissions amounted to 8.05 Gg CO₂eq. Although in the Maltese agricultural sector both inorganic (synthetic fertilizer) and organic fertilizer (animal manure) is applied to soils, animal manure is applied for the most part. In 2024, it is estimated that around 89.08 kgN of animal manure were applied per hectare, while 18.33 kgN of synthetic fertilizer and 2.03 kgN of organic fertiliser were applied per hectare.

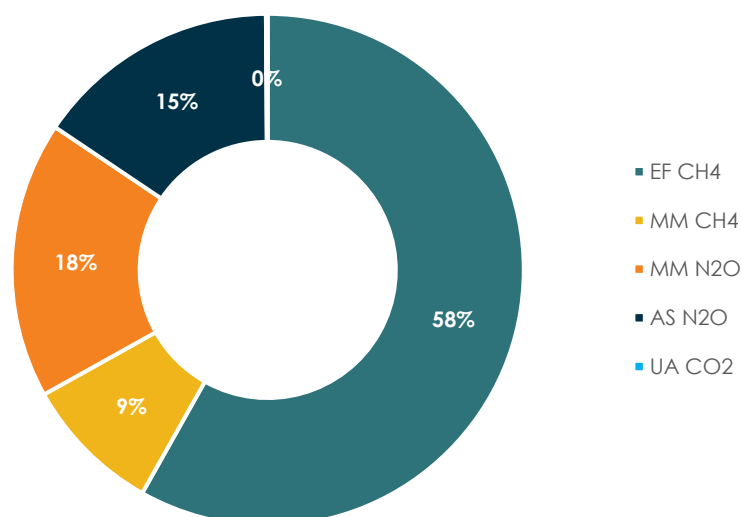


Figure 2-19 Percentage share of agriculture emissions by gas and category for the year 2024.

2.3.5 SECTOR LULUCF EMISSIONS

In this inventory, calculations from the categories Forest Land (CRF 4.A), Cropland (CRF 4.B), Grassland (CRF 4.C), Wetlands (CRF 4.D), Settlements (CRF 4.D) and Other Land (4.E) were estimated (more details on the estimations for the categories are given in the corresponding category sections of the LULUCF chapter). CO₂ is the main greenhouse gas emission source and sink from the various categories. Non-CO₂ emissions also occur in the sector including N₂O and CH₄. As of the latest inventory, the sector in Malta represents a net removal of -14.65 kt CO₂eq in 1990, increasing to 1.39 kt CO₂eq by 2024. The sector accounted for less than 1% of Malta's total GHG emissions in 2024.

The main source of emissions throughout the whole time-series (Figure 2-20) was represented by the land transitioning to Cropland. Land transitioning to Grassland represents the main sink in the time-series. It is instantly noticeable that the sharp shifts in the emission and removal profile of Cropland. The spikes that are occurring in the estimations in the sector, to the category Land Converted to Cropland in some of the years, are due to the big annual changes occurring in Other Grassland and Maquis Grassland. In some of the years, national statistics for 2001, 2003, 2005, 2007, and 2010 and so on are present while assuming a linear interpolation for the years without data. Unfortunately, this presents an issue and is very challenging to solve, since getting rid of these spikes would mean changing national statistics data. Work is currently ongoing to acquire an improved land use representation data and thus update the land use time series as necessary.

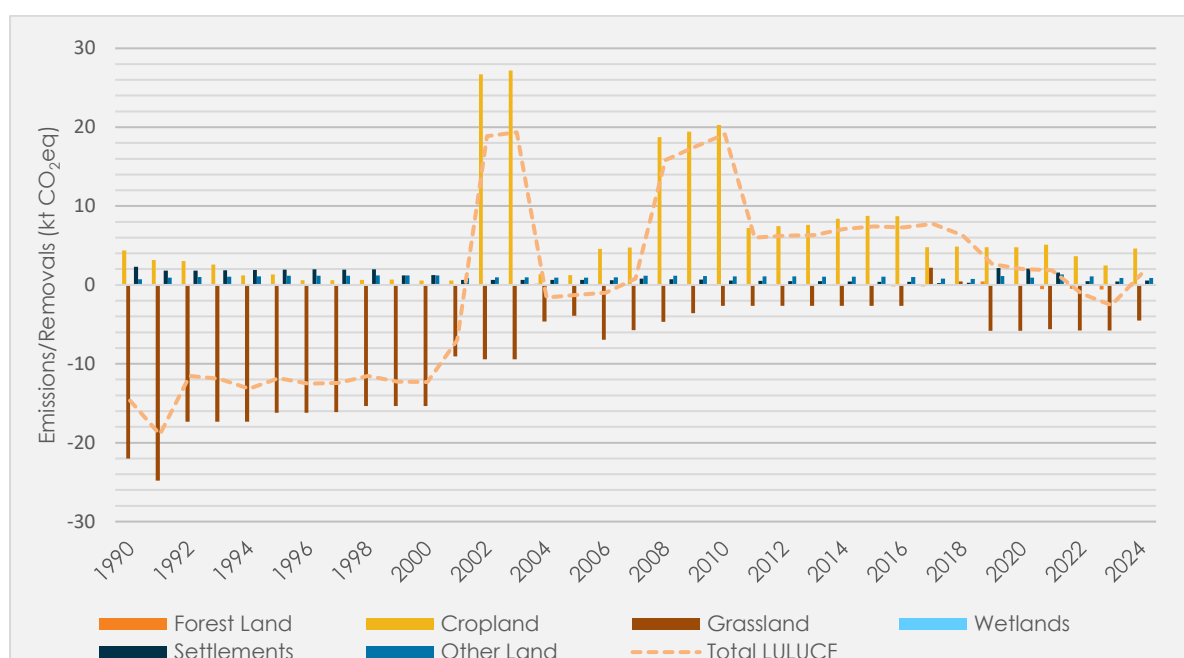


Figure 2-20 Emission trends for sector LULUCF.

2.3.6 SECTOR WASTE EMISSIONS

Until the upsurge in IPPU emissions, Waste was the second highest contributing sector towards total national emissions in Malta. The general profile of the trend of emissions from sector Waste is evidently greatly influenced by the profile of emissions for category Solid Waste Disposal (category 5A), this also being the category with the highest share of emissions in this sector.

In 2024, around 92% of emissions from the waste sector were generated by the Solid Waste Disposal category (Figure 2-21). The second-largest contributor was the Wastewater Treatment

and Discharge category, accounting for over 7% of the total emissions from the sector. The categories Biological Treatment of Solid Waste (from Anaerobic) and Waste Incineration followed, though their contributions represent only a small fraction of the sector's overall emissions (around 0.4% and 0.2% respectively).

As estimated for the year 2024, the Waste sector contributes to 8.63% of Malta's total GHG emissions.

The trend of emissions in the waste sector displays a growth of emissions throughout the period up to year 2007. However, a drastic decrease in emissions is evident in year 2008, in the Solid Waste Disposal on Land category (5.A) specifically from unmanaged landfilling. The significant reduction in emissions in 2008 is largely attributed to the introduction of the aeration factor into the methodology, which reflects the ratio between CO₂ and CH₄ concentrations in landfill gas, thereby reducing estimated emissions from unmanaged landfills. This is further elaborated in the sector-specific analyses provided in Section 7.2.

Additionally, 2008 marked the commencement of operations at the Material Recovery Facility within the Sant' Antnin Waste Treatment Plant. The facility was established with the objective to reduce emissions from the waste sector.

Nonetheless, and despite showing a number of year-to-year fluctuations, emissions from the waste sector continue to show a general increase over the years following 2009, mainly due to the continuation of landfilling practices.

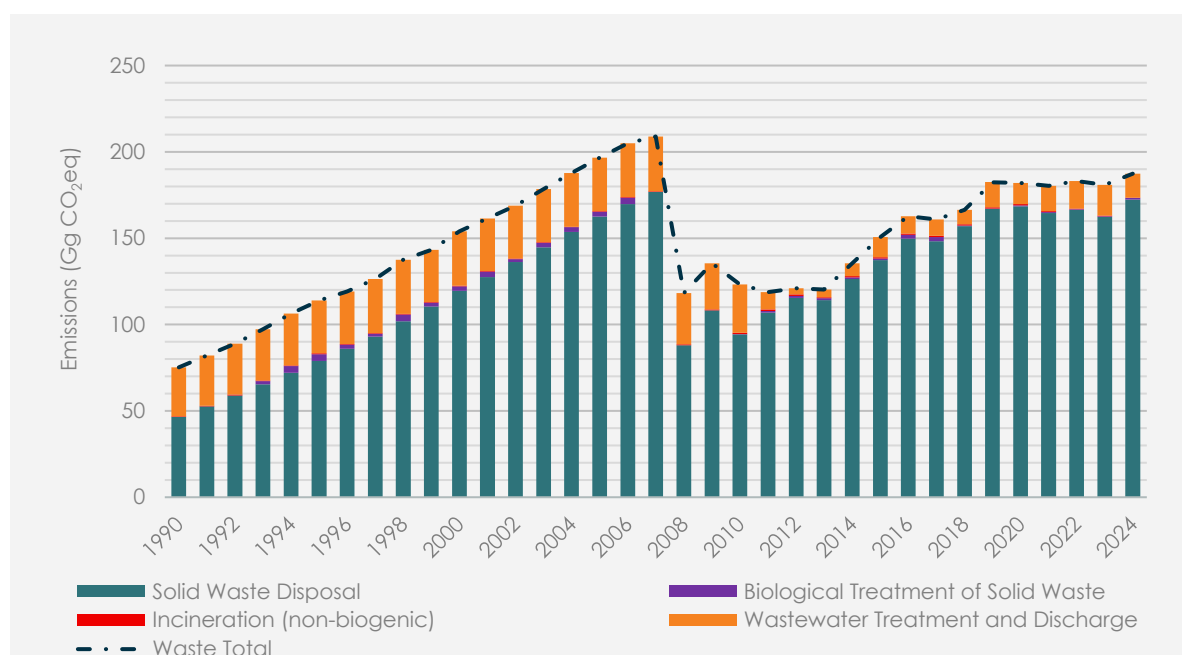


Figure 2-21 Total emission trends for sector Waste.

Furthermore, the below figure (Figure 2-22) shows the contribution in CO₂eq of CO₂, CH₄ and N₂O emissions in the latest inventory year. As shown, a large proportion of percentage share is from CH₄ emissions resulting mostly from solid waste disposal on land category. SWD on land is then followed by CH₄ emissions in wastewater treatment and discharge category, biological treatment of solid waste, and incineration. The second percentage share of emissions are N₂O from wastewater treatment and discharge category and incineration and then followed by CO₂ emissions from incineration. In fact, emissions from CH₄ in 2024 were the dominant GHG emitted across the waste sector as a whole (96.25%) and within the landfill category (SWD) (92%) where a substantial share of these emissions originated from landfill operations. In contrast, N₂O and CO₂ contributed to a relatively small share of total emissions from the waste sector (3.66% and 0.09% respectively).

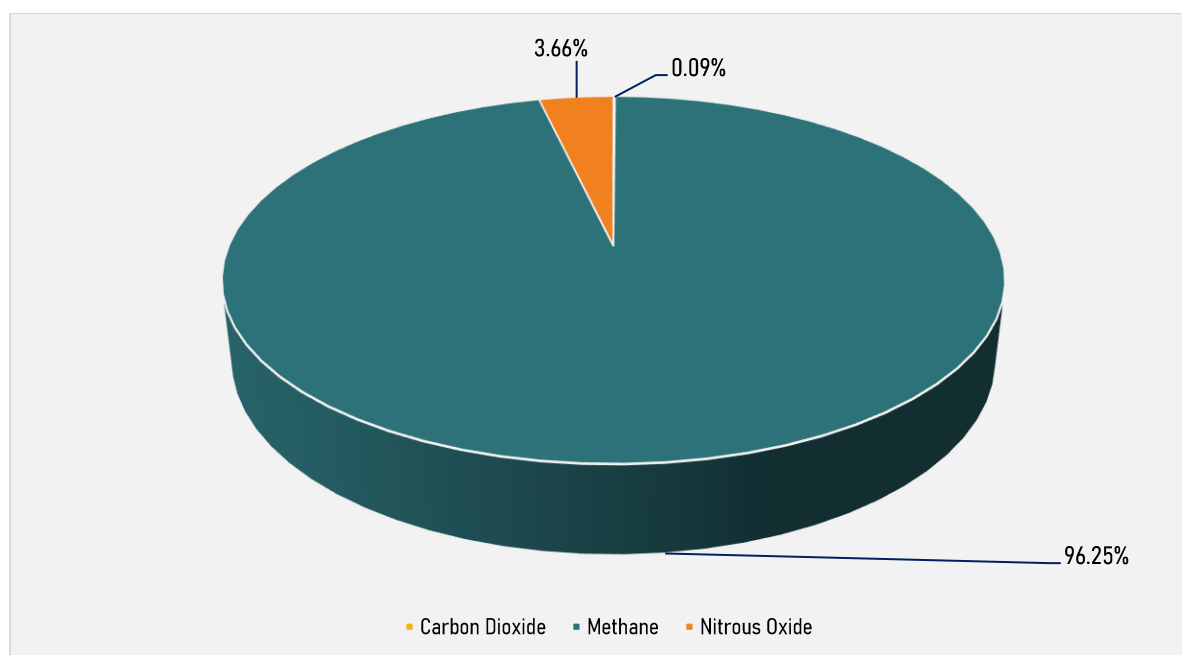


Figure 2-22 Share of emissions, by gas, for sector Waste (% share by gas, based on CO₂eq).

However, waste management practices are continuously being improved with newer technologies being planned and implemented, mainly in the solid waste treatment sector, with an increased amount of organic fraction being directed to alternative processes (such as bio-digestion), increased recycling and material recovery, and aerobic treatment of liquid waste. The need to divert organics in general from solid waste disposal is the main reason behind such trends. Refer to the sector-specific sector Section 7.1 regarding waste facilities in Malta.

The direct GHG estimated for the waste sector, as presented in the inventory, are illustrated in the table below, Table 2-9, including the base year (1990), 5-year intervals, and the latest reporting year (2024), according to the GHG emissions and the source category or sub-sector, as applicable.

Table 2-9 GHG emissions from the Waste sector.

		Year							
		1990	1995	2000	2005	2010	2015	2020	2024
		Gg							
GHG emissions	CO ₂	0.37	0.37	0.35	0.32	0.52	0.57	0.65	0.16
	CH ₄	2.35	3.64	5.08	6.61	4.03	5.15	6.26	6.44
	N ₂ O	0.03	0.04	0.04	0.04	0.04	0.02	0.02	0.03

		Year							
		1990	1995	2000	2005	2010	2015	2020	2024
Waste sector categories	Total Gg	2.75	4.05	5.46	6.97	4.59	5.74	6.93	6.63
	Gg CO ₂ eq								
	Solid Waste Disposal	46.48	78.86	119.46	162.54	94.33	137.34	168.52	172.42
	Biological Treatment of Solid Waste	0.00	4.01	2.72	2.81	0.17	0.93	0.45	0.78
	Incineration and Open Burning of Waste	0.43	0.43	0.41	0.32	0.71	0.71	0.79	0.32
	Wastewater Treatment and Discharge	28.31	30.67	31.41	31.07	28.00	11.73	12.26	13.90
	Total Gg CO ₂ eq	75.22	113.97	153.99	196.73	123.21	150.72	182.02	187.43

2.4 EMISSION TRENDS FOR INDIRECT GREENHOUSE GASES

The below table (Table 2-10) presents emissions of the four indirect greenhouse gases (NO_x, CO, NMVOC and SO_x) included in this submission. Trends for each of these gases are shown in the below figures. There are varying trends between the four gases.

In 1990, CO and SO_x were respectively the highest and second highest in terms of absolute emissions, followed by NO_x. In 2024, the highest estimated indirect GHG emissions were for NO_x, followed by CO, NMVOC and SO_x respectively. As illustrated in the below figures, all indirect emissions of NO_x, CO, SO_x, and NMVOC have decreased between the timeseries.

Table 2-10 Emissions of indirect greenhouse gases.

National totals				
	NO _x	CO	NMVOC	SO _x
1990	7.49	23.00	5.15	10.23
1995	9.06	25.87	5.56	11.35
2000	8.58	17.38	4.44	9.88
2005	9.76	12.48	3.89	12.34
2010	9.52	8.54	3.49	8.33
2015	5.79	5.22	4.08	2.19
2020	5.56	3.87	4.15	1.36

National totals				
	NO _x	CO	NMVOC	SO _x
2024	5.51	3.96	1.17	0.11

In 2024, the sector that contributed the most to emissions from NO_x, CO and SO_x was the sector Energy, category 'Transport', and the sector that contributed the most to emissions from NMVOC was the IPPU sector from category 'non-energy products from fuels and solvent used'. The sectors Agriculture and Waste contributed minimally to emissions of all the four indirect gases mentioned above.

Moreover, no emissions of indirect gases were reported from the sector LULUCF. These contributions from the different sectors follow the trends observed throughout the time series. This can be observed in the figures below. Finally, it should be noted that no emissions of NF₃ are reported in Malta. The below charts represent the indirect greenhouse gases.

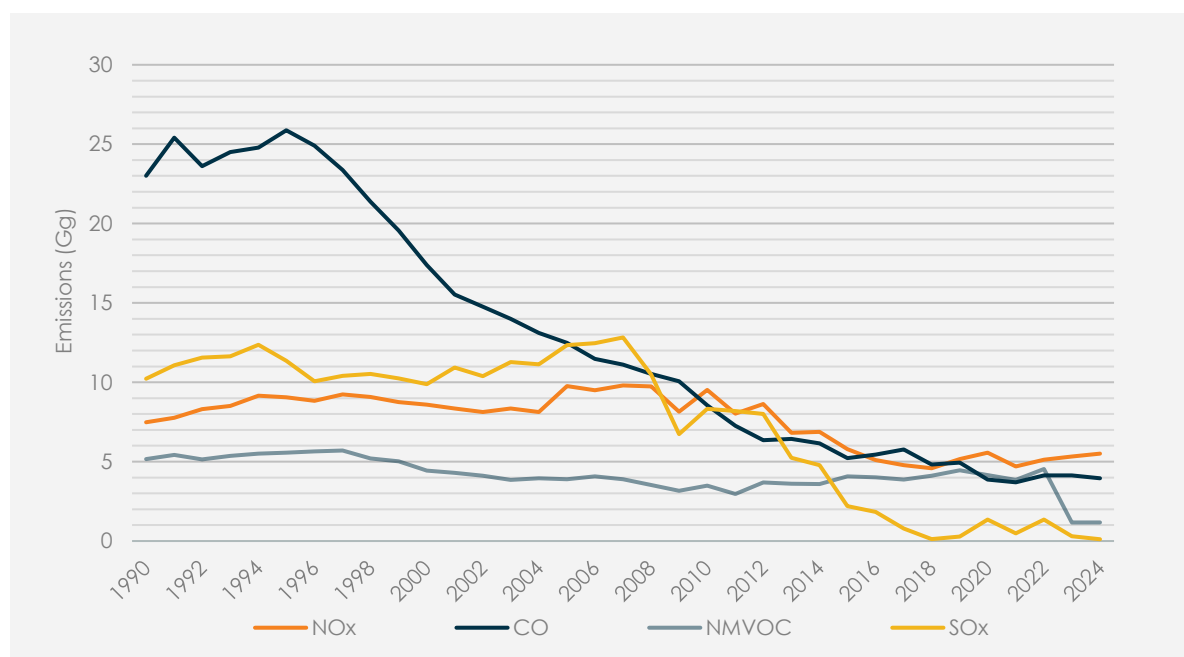


Figure 2-23 Trends in emissions of indirect greenhouse gases.

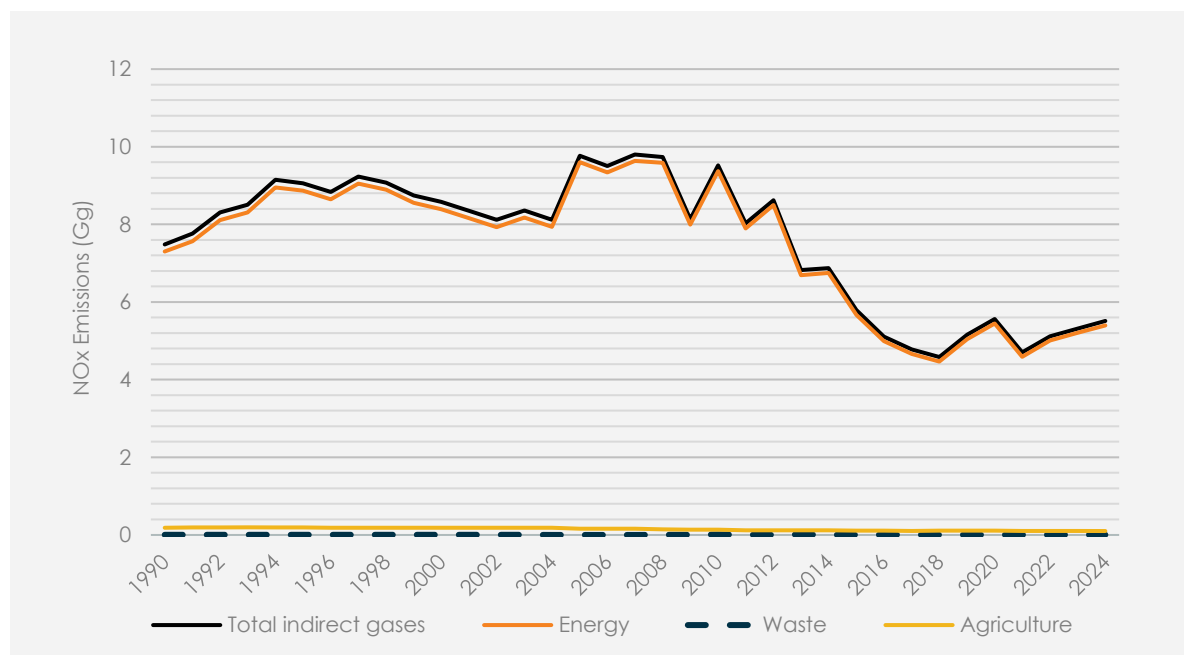


Figure 2-24 NOx emissions by sector.

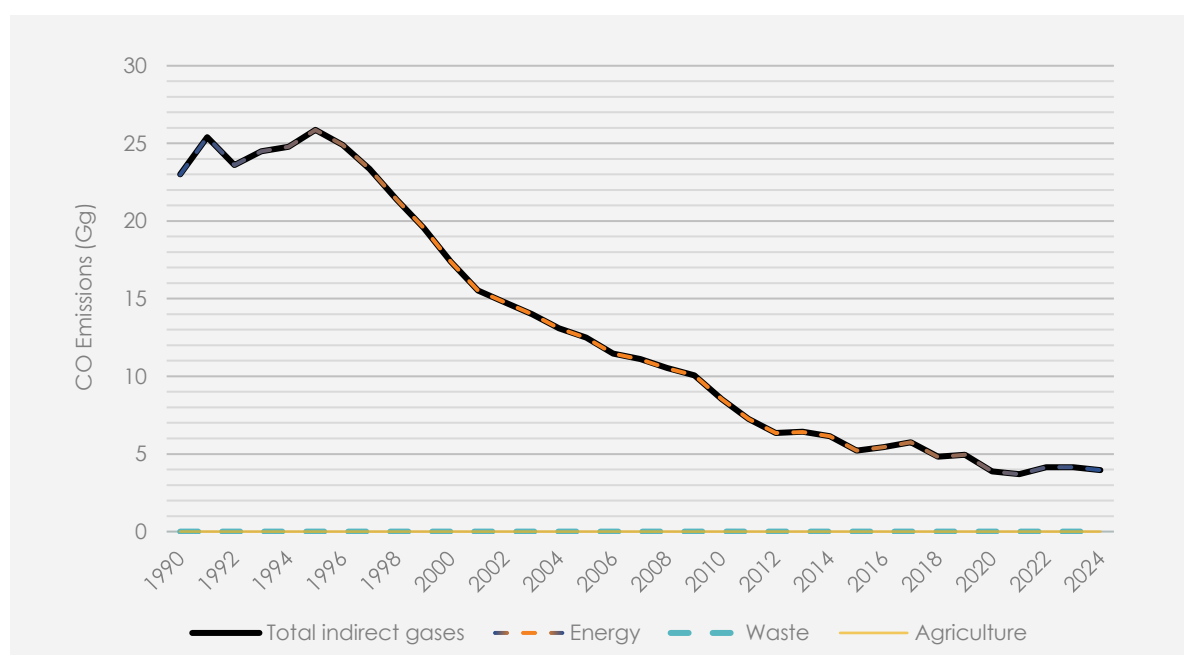


Figure 2-25 CO emissions by sector.

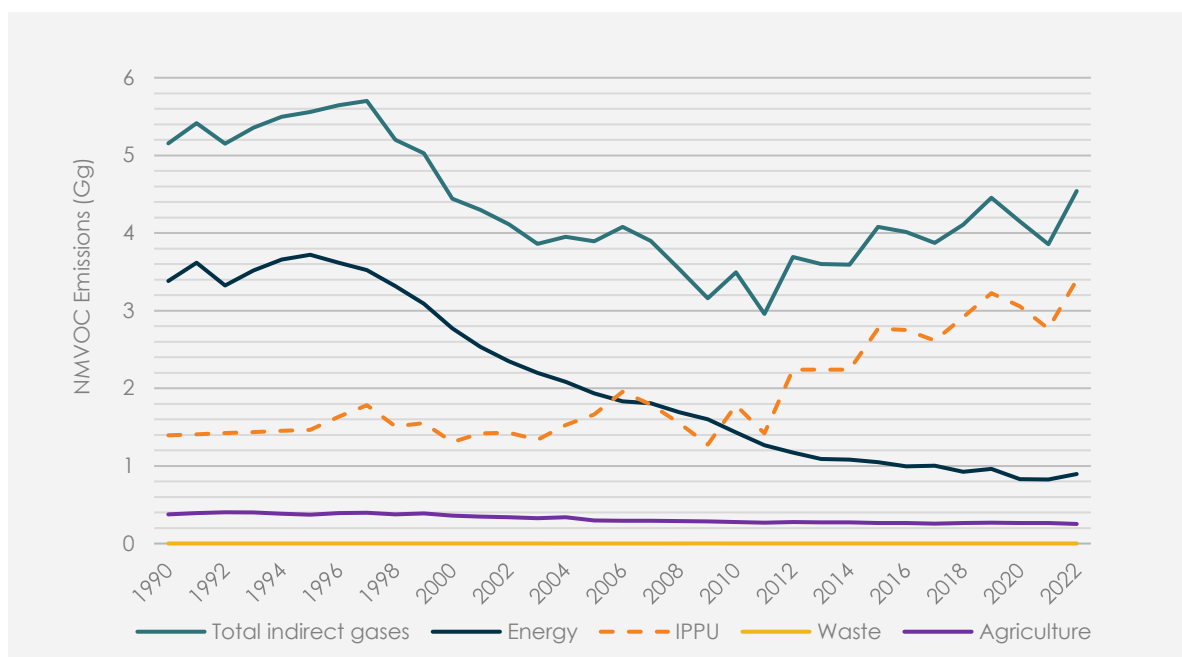


Figure 2-26 NMVOC emissions by sector.

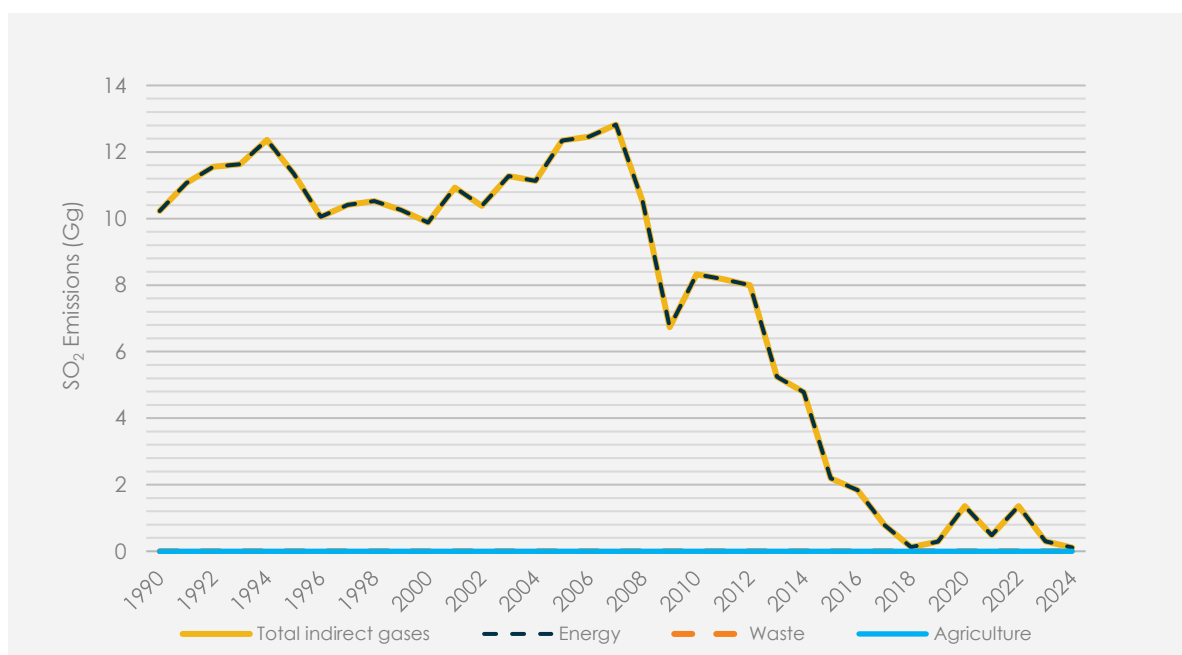


Figure 2-27 SO_x emissions by sector.

CHAPTER 3

Energy

Stationary Combustion & Transport

3.1 OVERVIEW BY SECTOR

In Malta, greenhouse gas emissions estimated for the purposes of the inventory for the Energy sector result from the combustion of fuels in:

- Energy industries for the production of public electricity and heat;
- Several manufacturing industries and construction activities;
- Transport (road, maritime and aviation);
- Commercial, institutional, residential, agriculture, forestry, fishing and,
- Military.

Energy supply in Malta is largely dependent on imports, either in the form of fuels or as electricity through an interconnector with mainland Europe. Emissions relating to the latter are not within the scope of this inventory as they do not occur within Malta's national territory. Furthermore, there is a small share of energy derived from renewable sources, in particular the use of solar energy in photovoltaic systems and solar water heating; These sources do not contribute to the national greenhouse gas emissions inventory. Malta does not have indigenous fossil fuel sources.

Local electricity generation has seen several changes over the years. Until the early to mid-1990's, a single power plant, mainly fired by coal, met all local electricity demand. In subsequent years, a new plant was commissioned to improve Malta's generation capacity, while a switch from coal to oil-based generation was also undertaken. In recent years, further development of the country's generation capacity has been undertaken. These developments include, the setting up of additional power plants, the commissioning of an electricity interconnector with Italy, and a shift to natural gas as the primary fossil fuel use for electricity generation, complemented by a smaller amount of diesel (also known as gas oil). These changes have important implications for the historic trend of greenhouse gas emissions from this activity.

Road mobility is largely dependent on diesel and petrol, with recent years also seeing the introduction of alternative fuels and energy sources such as biodiesel, LPG, and electricity, albeit to a significantly lower level. Civil aviation is dominated by international flights with purely local aviation activities being limited (Malta has only one airport). Similarly, maritime activities are primarily international in nature, with national navigation activities mainly including ferry

services between the Maltese islands, and between a number of towns around the main harbours, pleasure boating and fishing activities.

Electricity demands of local industry, commercial, and residential sectors are largely met by the local power plants, the interconnector (in recent years) and a contribution from renewable sources. Own generation, besides renewables, is limited mainly to steam and heat generation systems in the industry.

The compilation of the annual national greenhouse gas inventory of emissions for the Energy sector is dependent on a good number of key data providers including the NSO and, regular bodies like (the Regulator for Energy and Water Services (REWS), the Climate Action Authority (CAA), Transport Malta (TM), Eurostat, and operators of local power generation plants. A detailed list of data used in the compilation of emissions from the energy sector and the respective data provider is provided in Table 3-1 below.

Table 3-1 Source of activity data used in the compilation of the Energy inventory.

Source	Data
Eurostat	Annual Energy Balance (1990 – 2024)
NSO	Oil Balance Reports covering 2024 Survey Results on Fuels used in the Economic Sectors 2021; Coal used in the Power Stations covering 1990-1995; Net Calorific Value of fuels used in the Power Stations covering 1990-2004; COPERT 5 Input Parameter – min_temperature [°C], max_temperature [°C], humidity [%] 2005-2020; and COPERT 5 Input Parameter stock [n], mean_activity [km], and energy content [MJ/kg] covering 2005-2017.
Operators of electricity / generation plants (Enemalta Corporation now Enemalta plc. D3 Power Generation LTD. Electro gas.	For years 1990 – 2004: Enemalta Annual Reports covering 1990-2005 (Enemalta Corporation was the sole operator of power plants in Malta in this period). For years 2005 – 2023: Enemalta reports in accordance with the European Union Emissions Trading System Directive (Enemalta Corporation was the sole operator of power plants in Malta in this period); For years 2017 – 2023: Enemalta Corporation, D3 PG Ltd. and Electrogas Malta Ltd reports in accordance with the European Union Emissions Trading System Directive. Fuel oil used in the Power Stations covering 2005 - 2023; Gasoil used in the Power Stations covering 2005 - 2023; Natural Gas used in the Power Stations covering 2005 - 2023; Urea used in the Power Stations covering 2005 - 2023; Bicarbonate used in the Power Stations covering 2005 - 2023; Net Calorific Value of fuels used in the Power Stations covering 2005 - 2023; Emission Factors of fuels used in the Power Stations covering 2005 - 2023;

Source	Data
	Sulphur content of fuels used in the Power Stations covering 2010 - 2023.
IPCC Guidelines	Emission Factors of fuels used in the Power Stations covering 1990 – 2004; Emission Factors of fuels used in Manufacturing Industries 2017 – 2023; Emission Factors of fuels used in Commercial/Institutional 2017 - 2023; Emission Factors of fuels used in Residential 2017 - 2023; Emission Factors of fuels used in Agriculture/Forestry/Fishing 2017 - 2023; Emission Factors of fuels used in Domestic & International Navigation 1990 - 2022; Emission Factors of fuels used in Road Transportation 2019 - 2022; Emission Factors of fuels used in Domestic Aviation 1990 - 2022; Net Calorific Values of fuels used in all sectors 2017 - 2023;
EU Commission	Biodiesel reports submitted to fulfil requirements of Article 4 of Directive 2003-30-EC covering 2003 - 2016.
REWS	Oil Balance Reports 2024; COPERT 5 Input Parameter - s_content [ppm wt] covering 2012 - 2020; COPERT 5 Input Parameter - reid_vapor_pressure [kPa] covering 2019 - 2020; Fuel used for National Navigation & Fishing purposes covering 2015 - 2022; Fuels used for international aviation purposes covering 2015 - 2022; Fuels used for international navigation purposes covering 2015 - 2022; Sulphur content of fuels used in for International Marine Bunkers and International Aviation covering 2012 - 2020. Sulphur content of fuels used for imports, exports and Inland Consumption for year covering 2024. Fuel oil used for Inland consumptions covering 2024;(National Oil Statistics); Gasoil used for Inland consumption covering 2024;(National Oil Statistics); Natural Gas for Inland consumption covering 2024; (National Oil Statistics).
ERA	COPERT 5 Input Parameter - s_content [ppm wt] covering 2017; Sulphur content of fuels used for transport purposes.
CAA	Survey Results on Fuels used in the Economic Sectors covering 2010 - 2013; COPERT 5 Input Parameter - total_fuel_sales [TJ] covering 2005 – 2016; EU ETS data for Fuel oil used in the Power Stations covering 2024; EU ETS data for Gasoil used in the Power Stations covering 2024; EU ETS data for Natural Gas used in the Power Stations covering 2024; EU ETS data for Urea used in the Power Stations covering 2024; EU ETS data for Bicarbonate used in the Power Stations covering 2024;

Source	Data
Emisia S.A.	COPERT 5 Input Parameters –], fuel_tank_size [l], canister_size [l], fuel_injection [%], evaporation_control[%], urban_off_peak_evaporation_share [%], urban_peak_evaporation_share [%], rural_evap_share [%], highway_evap_share [%], urban_off_peak_load [%], rural_load [%], highway_load [%], urban_off_peak_road_slope [%], urban_peak_road_slope [%], rural_road_slope [%], highway_road_slope [%], no_of_axels [n], primary_fuel_bifuel_share [%], secondary_fuel_bifuel_share [%], first_blend, second_blend, first_blend_energy_share [%], second_blend_energy_share [%], first_technology_share [%], second_technology_share [%], third_technology_share [%], hc_ratio [-], oc_ratio [-], pb_content [ppm wt], cd_content [ppm wt], cu_content [ppm wt], cr_content [ppm wt], ni_content [ppm wt], se_content [ppm wt], zn_content [ppm wt], hg_content [ppm wt], as_content [ppm wt], and total_fuel_sales [TJ] covering 2005-2020. COPERT 5 Input Parameters - vehicles_with_ac [%] and ac_usage [%] covering 2019 - 2020;
Transport Malta	Fuel used for National Navigation & Fishing purposes covering 1990 - 2014; Fuels used for international navigation purposes covering 1990 - 2014; COPERT 5 Input Parameters – trip_length [km], trip_duration [hour], urban_off_peak_speed [km/h], urban_peak_speed [km/h], rural_speed [km/h], highway_speed [km/h], urban_off_peak_share [%], urban_peak_share [%], rural_share [%], and highway_share [%] covering 2005-2016. Vehicles_with_AC and AC_Usage 2017 – 2020; Vehicles fleet covering 2019 – 2020.
Working Group on Transport Statistics	COPERT 5 Input Parameters - vehicles_with_ac [%] and ac_usage [%] covering 2005 - 2016.
International Energy Agency	COPERT 5 Input Parameter - density [kg/m ³] covering 2005 - 2016.
EWA	Survey Results on fuels used in the Economic Sector covering 2014 - 2019; COPERT 5 Input Parameter – mean activity [km], cumulative activity [km], vehicles fleet covering 2019 – 2020.
Armed Forces Malta (AFM)	Fuels used for Military Purposes covering 2017 – 2019.

For a long time, Enemalta plc was, the sole electricity services provider in Malta. Since 2017, two new operators have entered the electricity supply market. Enemalta plc retains responsibility for distribution of electricity, the operation of the interconnector and development of the national electricity distribution network.

The NSO provides a substantial quantity of data required to compile the NIR. For the Energy sector, NSO provides the Oil Balance Report inclusive of all liquid fuels used namely: LPG, Petrol, Jet Kerosene, Aviation Gasoline, Kerosene, Diesel, Biodiesel, Gasoil, Fuel Oil, Crude Oil, and

Hydrotreated Vegetable Oil. After gathering this data from the Regulator for Energy and Water Services (REWS), NSO checks, verifies, and makes available the information for the NIR.

The Energy and Water Agency (EWA) provide the CAA with the Fuel Use Survey. This survey is a joint exercise between NSO and EWA whereby data from fuel consumption in the economic and household sectors is collected. This survey is conducted every four years. In between each survey, data on total oil uses reported by REWS and NSO from the Oil Balance are used to produce a disaggregation of fuel use in the various relevant sectors, using percentage splits by NACE and end-use as determined according to the most recent survey held. The stock of licensed vehicles and annual environmental conditions are also collected from NSO which are used for COPERT to generate Malta's annual greenhouse gas emissions. Data from the EUROCONTROL model that is generated by EUROCONTROL is used to report domestic and international aviation emissions.

3.1.1 METHODOLOGICAL OVERVIEW

The calculation of GHG emissions for the Energy sector is based on the methodologies and emission factors provided in the IPCC 2006 Guidelines with some country specific emission factors. Tier 1 methodologies, with default emission factors (T1/D) are used for calculating emissions from the Manufacturing Industries and Construction sector (1A2), from Other Sectors (1A4) and Military (1A5). Emissions resulting from the Energy Industries (1A1) are based on Tier 2 methodologies, having a plant/country specific emission factor (T2/CS) for the CO₂ emissions, and Tier 1 for CH₄ and N₂O emissions, having default emission factors. Emissions from cars and aviation in the Transport sector (1A3) use a Tier 3 methodology and Country Specific emission factors (T3/CS), the rest of the sector 1A3 uses a Tier 1 with a default emission factor (T1/D). Similarly, emissions from International Bunkers and International Aviation included in Memo Items (1D) share a Tier 1 and Tier 3 methodologies with default and country specific emission factors (T1/D, T3/CS) respectively. The methodologies and emission factors are summarized in Table 3-2 below.

Table 3-2 A summary of tier methodologies and emission factors used in the Energy sector for year 2024.

	CO ₂		N ₂ O		CH ₄	
	Method	EF	Method	EF	Method	EF
1A1. Energy Industries	T2	CS	T1	D	T1	D
1A2. Manufacturing Industries and Construction	T1	D	T1	D	T1	D
1A3. Transport	T1	D	T1/T3	D	T1/T3	D

	CO ₂		N ₂ O		CH ₄	
	Method	EF	Method	EF	Method	EF
1A4. Other Sectors	T1	D	T1	D	T1	D
1A5. Other (Military)	T1	D	T1	D	T1	D
1AB. Reference Approach	NO	NO	NO	NO	NO	NO
1AD. Feedstocks & Non-Energy Use	NO	NO	NO	NO	NO	NO
1C. CO ₂ transport and Sstorage	NO	NO	NO	NO	NO	NO
1D. Memo Items	T1	D	T1	D	T1	D

The chart below (Figure 3-1) presents the results of the analysis conducted to identify the emissions resulting from the fuel consumption for the Stationary Combustion (Energy) sector. It shows a fluctuation trend throughout the years, with a significant decrease from year 2012 to 2016, an increase between years 2016 to 2022 and then decreasing again from year 2022 to 2024.



Figure 3-1 GHG Emissions resulting from fuel consumption (including Biomass) for the Stationary Combustion (Energy) sector.

3.1.2 SECTOR SPECIFIC QA/QC VERIFICATION

Table 3-3 QA/QC checks performed for the Energy Inventory.

Item		Yes/No
Emission Data Quality Checks		
1	Are emission comparisons for historical data source performed.	Yes
2	Are emission comparisons for significant sub-source categories performed.	Yes
3	If applicable, are checks against independent estimates or estimates based on alternative methods performed.	N.A.
4	Are reference calculations performed.	Yes
5	Is completeness check performed.	Yes
6	Other (detailed checks).	Yes
Emission Factor Quality Checks		
IPCC default emission factors		
7	Are the national conditions comparable to the context of the IPCC default emission factors study.	Yes
8	Are default IPCC factors compared with site or plant-level factors.	Yes
Country-specific emission factors		
QC on models		
9	Are the model assumptions appropriate and applicable to the GHG inventory methods and national circumstances.	Yes
10	Are the extrapolations/interpolations appropriate and applicable to the GHG inventory methods and national circumstances.	Yes
11	Are the calibration-based modifications appropriate and applicable to the GHG inventory methods and national circumstances.	Yes
12	Are the data characteristics appropriate and applicable to the GHG inventory methods and national circumstances.	Yes
13	Are the model documentation (including descriptions, assumptions, rationale, and scientific evidence and references supporting the approach and parameters used for modelling) available.	No
14	Are model validation steps performed by model developers and data suppliers.	Yes
15	Are QA/QC procedures performed by model developers and data suppliers.	Yes
16	Are the responses to these results documented.	Yes
17	Are plans to periodically evaluate and update or replace assumptions with appropriate new measurements prepared.	Yes
18	Is there completeness in relation to the IPCC source/sink categories.	Yes
Comparisons		

Item		Yes/No
19	Are country-specific factors compared with IPCC default factors.	Yes
20	Is comparison between countries, including historical trends, min and max value, base and most recent year value, IEF performed.	No
21	If applicable, is comparison to plant-level emission factors performed.	Yes
22	Other (detailed checks).	No
Activity Data Quality Checks		
National level activity data		
23	Are alternative activity data sets based on independent data available.	Will be investigated.
24	Were comparisons with independently compiled data sets performed.	Independently compiled data is difficult to find.
25	Were the national data compared with extrapolated samples or partial data at sub-national level.	Yes
26	Was a historical trend check performed.	Yes
27	Are any sharp increases/decreases detected and checked for calculation errors.	Yes
28	Are any sharp increases/decreases explained and documented.	Yes
Site-specific activity data		
29	Are there any inconsistencies between the sites.	No
30	If yes, was a QC check performed to identify the cause of the inconsistency (errors, different measurement techniques or real differences in emissions, operating conditions or technology).	N.A.
31	Are the activity data compared between different reference sources and geographic scales (national production statistics vs. aggregated activity data).	Yes
32	Are the differences explained.	Yes
33	If applicable, is a comparison between bottom up (site-specific) and top down (national level) account balance performed.	Yes
34	Are large differences explained.	Yes
35	Other (please specify).	No
Calculation Related Quality Checks		
36	Are checks of the calculation algorithm (duplications, unit conversion, calculation errors) performed.	Yes
37	Are the calculations reproducible.	Yes, however please see comments in the presentation.
38	Are all calculation procedures recorded.	Yes, however please see

Item	Yes/No
	comments in the presentation.
39 Other (please specify).	No

In the energy sector, a few notation keys are used to help explain specific conditions or gaps in data. These notation keys are used to ensure transparency and consistent understanding of the energy sector's emissions data. The table below (Table 3-4) presents the notation keys relevant to the energy sector, along with their corresponding explanations.

Table 3-4 Information on Notation Keys used for the Energy Sector, year 2024, as presented in CRT table 9.

Year 2024					
Sources and sinks reported elsewhere ("I")					
GHG	Source/sink category	Allocation as per IPCC Guidelines	Allocation used by the Party	Explanation	
CO ₂	Sectors/Totals > Energy > Fuel combustion activities (sectoral approach) > Other sectors > Agriculture/forestry/fishing > Off-road vehicles and other machinery > Liquefied petroleum gases (LPG)	1A4c.ii Off-road Vehicles and Other Machinery	1A4c.ii Off-road Vehicles and Other Machinery	Included under 1A4c.i	
CO ₂	Sectors/Totals > Energy > Feedstocks, reductants, and other non-energy use of fuels > Liquid fuels > Secondary fuels > Lubricants	6.6.3 Non-energy products use (Lubricants)	1.AD. Feedstocks, reductants, and other non-energy use of fuels (Liquid Fuels) (Lubricants)	CO ₂ emissions reported from Lubricants are included in both the IPPU and the Transport Sectors.	
CO ₂	Sectors/Totals > Energy > Feedstocks, reductants, and other non-energy use of fuels > Liquid fuels > Secondary fuels > Bitumen	6.6.3 Non-energy products use (Bitumen)	1.AD. Feedstocks, reductants, and other non-energy use of fuels (Liquid Fuels) (Bitumen)	CO ₂ emissions reported from Bitumen for road paving with asphalt are included in the IPPU Sector to avoid double counting.	
CH ₄	Sectors/Totals > Energy > Fuel combustion activities (sectoral approach) > Other sectors > Agriculture/forestry/fishing > Off-road vehicles and other machinery > Liquefied petroleum gases (LPG)	1A4c.ii Off-road Vehicles and Other Machinery	1A4c.ii Off-road Vehicles and Other Machinery	Included under 1.A.4.c.i.	
CH ₄	Sectors/Totals > Energy > Fuel combustion activities (sectoral approach) > Transport > Road transportation > Motorcycles > Other liquid fuels (please specify) > Lubricants	Category: 1.A.3.b.iv. Motorcycles-Other liquid fuels-Lubricants	Category: 1.A.3.b.iv. Motorcycles-Other liquid fuels-Lubricants	Emissions are included under Category: 1.A.3.b.iv. Motorcycles-Gasoline	

Year 2024					
Sources and sinks reported elsewhere ("IE")					
GHG	Source/sink category	Allocation as per IPCC Guidelines	Allocation used by the Party	Explanation	
N ₂ O	Sectors/Totals > Energy > Fuel combustion activities (sectoral approach) > Other sectors > Agriculture/forestry/fishing > Off-road vehicles and other machinery > Liquefied petroleum gases (LPG)	1A4c.ii Off-road Vehicles and Other Machinery	1A4c.ii Off-road Vehicles and Other Machinery	Included under 1.A.4.c.i.	
N ₂ O	Sectors/Totals > Energy > Fuel combustion activities (sectoral approach) > Transport > Road transportation > Motorcycles > Other liquid fuels (please specify) > Lubricants	Category: 1.A.3.b.iv. Motorcycles-Other liquid fuels-Lubricants	Category: 1.A.3.b.iv. Motorcycles-Other liquid fuels-Lubricants	Emissions included under Category: 1.A.3.b.iv. Motorcycles-Gasoline	

3.1.3 SECTOR-SPECIFIC RECALCULATION & PLANNED IMPROVEMENTS

A number of revisions in data and methodologies have been taken into consideration following reviews of Malta's greenhouse gas inventory under the requirements of the EU's Effort Sharing Decision and under UNFCCC requirement, as well as non-conformities identified during the compilation of the inventory and other QA/QC checks. Moreover, through recent capacity building support (see Chapter 1 for more details), a sector-specific improvement and QA/QC plan was developed. These improvement plans are included in their respective categories and sub-categories further below.

Following the recommendations of the UNFCCC review team (FCCC/ARR/2022/MLT – Energy, E.2), improvements will be made to enhance the description in the NIR of the category-specific QA/QC activities performed on the activity data. The objective is to provide a clearer understanding of the links between the EU ETS, the energy balances, and the data reported in the CRF tables. A more detailed, descriptive, and informative explanation will be developed on how these three data sources are obtained and integrated in the ETF tables. This enhanced information will be included in future submissions.

During the UNFCCC (2022) review (FCCC/ARR/2022/MLT – Energy, E.6), recommendations were made to investigate and address the inconsistencies identified between the IEA data and the reference approach data, particularly those related to stock changes, and the imports and exports of liquid fuels. The recommendations also included correcting the values reported under the reference approach and, where appropriate, providing related explanations in the NIR. These investigations have not yet been completed, however, efforts

will be undertaken to examine both data sets for such inconsistencies and, if possible, to provide detailed explanations in future submissions.

Table 3-5 Summary of pending UNFCCC provisional views on the issues raised in the previous review report (2024) and their status according to this submission.

ID#	Previous Recommendation for the issue identified	MS response / status of implementation	Chapter/Section in the NIR
E.2	Improve the description in the NIR of the category-specific addressing. Detailed information on QA/QC activities performed activities regarding links to the EU ETS, energy on the AD, with the objective balances and the data reported in the CRF of better understanding the tables was not provided in the NIR. During the links between the EU ETS, the review, the Party indicated that it is making energy balances and the efforts to address this issue for its reporting in data reported in the CRF future submissions. tables.		NIR Section 1.1.3
E.3	Estimate CO ₂ emissions from biomass fuels and gaseous fuels using the reference approach for all years of the time series.	Still addressing. The Party reported CO ₂ emissions using both the reference and sectoral approach for the whole time series. For gaseous fuels, the reference approach covers 2017 onward. The reference approach for biomass fuels covers 2010 onward. During the review, the Party indicated that efforts were being made to cover the other years in the time series.	NIR 1.2.1.4
E.4	Explain differences in CO ₂ emissions by fuel that are above 2 per cent.	Addressing. The Party did not provide any explanations for the difference between liquid fuels reported using the reference and sectoral approaches in the NIR. The Party cited a lack of data as one of the challenges resulting in the differences between the reference and sectoral approaches in its NIR (Section 3.2.1.2.). During the review, the Party indicated that it is making efforts to identify the source of the discrepancies between both approaches.	NIR 1.2.1.4
E.6	Investigate and address the inconsistencies identified between the IEA data and the reference approach data, particularly those related to stock changes and imports and exports of liquid fuels, correct the values reported under the reference approach and provide related explanations in the NIR, if appropriate.	Addressing. No explanations have been provided in the NIR on inconsistencies identified between the IEA data and the reference approach data. During the review, the Party stated that it has not undertaken any investigation in this regard since any activity data used for the purposes of the NIR is acquired from the NSO of Malta and from Eurostat. The Party indicated that it is making efforts to investigate the comparability of data sourced from the sources mentioned and data published by the IEA and will report on this in future submissions.	NIR Section 1.1.3
E.7	Investigate and address the inconsistencies identified values for stock changes and imports and between the IEA data and exports of liquid fuels. No explanations have	Not resolved. The Party did not correct the	N/A

ID#	Previous Recommendation for the issue identified	MS response / status of implementation	Chapter/Section in the NIR
	the aviation gasoline data been provided in the NIR for the inconsistencies reported in the CRF tables, identified between the IEA data and the correct the values reported aviation gasoline data reported in the CRF and provide related tables. During the review, the Party stated that explanations in the NIR, if it has not undertaken any investigation in this appropriate.	regard because the activity data used are acquired from the NSO of Malta and from Eurostat. The Party indicated that it is making efforts to investigate the comparability of data from the above-mentioned sources and data published by the IEA so that it can explain the differences in aviation gasoline in future submissions. The ERT considers that the recommendation has not been addressed because the Party has not undertaken an investigation on the comparability of data used in the CRF tables and data published by the IEA and has not provided an explanation in the NIR for the remaining inconsistencies.	
E.8	Report in CRF table 1.A(d) CO ₂ emissions from the non-energy use of fuels for bitumen and lubricants.	Addressing. The Party reported CO ₂ emissions from the non-energy use of fuels for lubricants and bitumen under the IPPU sector and reported them as "IE" in CRF table 1.A(d). During the review, the Party confirmed that there are no combustion activities of lubricants and bitumen in Malta, as explained in the NIR (Section 3.2.3), noting that it will report the value of the CO ₂ emissions reported under the IPPU sector in CRF Table 1.A(d), column I, in its next annual submission.	NIR Section 3.2.3
E.9	Investigate and address the differences in the reporting of jet kerosene, residual fuel oil and gas and diesel oil used in international aviation and navigation in CRF tables 1.A(b) and 1. D.	Addressing. The differences in the reporting of residual fuel oil and gas and diesel oil between CRF Tables 1.A(b) and 1.D were largely resolved for 2003 and 2000, respectively, with only minor differences remaining owing to rounding. Differences remain for earlier years. For jet kerosene, the ERT continued to observe differences through the current inventory year. During the review, the Party clarified that the activity data for residual fuel oil and gas/diesel oil were updated for the whole time series. The difference in activity data for jet kerosene in CRF tables 1.A(b) and 1.D is due to the use of different data sources. EUROCONTROL data are being used to report emissions in CRF Table 1.D, whereas Eurostat data are being used to report emissions in CRF Table 1.A(b). However, the reasons and justification for using different data sources were not provided in the NIR. The ERT considers that the recommendation has not yet been fully addressed because the Party has not yet transparently explained in the NIR the	This issue is addressed under Section 3.2.2.1.3 of the NID.

ID#	Previous Recommendation for the issue identified	MS response / status of implementation	Chapter/Section in the NIR
		differences in the reporting of jet kerosene, residual fuel oil and gas and diesel oil used in international aviation and Navigation in CRF tables 1.A(b) and 1. D.	
E.10	Report estimates, including in the power stations and an oxidation factor of any relevant information such as country-specific NCVs, (Vol. 2). For 2005 onward, the Party used the oxidation factors, EFs and NCVs and oxidation factor identified in the activity data used for the verified emission reports submitted by the estimation of emissions for the operators of public electricity generators whole time series, in the NIR.	Addressing. The Party continues to report the country-specific EFs and oxidation factors for only the current year (NIR Table 3.13), and not the different factors used for 1990–2004 and 2005 onward. The Party indicated in the NIR that it has used the most reliable information available in different periods. For 1990–2004, the calculation of emissions was carried out using a country-specific NCV for each of the fuels used operating in Malta that fall within the scope of EU ETS directive 2003/87/EC and the NCVs, oxidation factors, EFs and activity data were reported in the NIR 2020 (Section 3.2.4.2, pp.77–78). The ERT considers that the recommendation has not yet been fully addressed because the Party has not yet transparently reported in the NIR relevant information used for estimating emissions for the whole time series.	NIR Table 3.13
E.11	Make use of additional sources of information such as EUROCONTROL, which is based on higher-tier methods, as a supplementary QA activity to verify the fuel allocation for domestic and international uses.	Addressing. During the review, the Party explained that Malta is no longer using EUROCONTROL data for estimating emissions arising from category 1.A.3.a domestic aviation and indicated the three different data sources used in different periods in the NIR (Section 3.2.6.1). For 1990–2006, activity data was collected through MRA from the relevant aviation fuel suppliers (only one active supplier). For 2007–2014, interpolation based on the 2006 IPCC Guidelines (vol. 1) was used. For 2015–2020, activity data was available through the national oil balance provided by Eurostat. The Party confirmed that this category is still under review to explain the relationship between different data sources, gap-filling methodologies and interpolation, and any updates will be provided in future submissions. The ERT considers that the recommendation has not yet been fully addressed because the Party has not yet transparently reported in the NIR	This issue is addressed under Section 3.2.7.1 (Chapter 3) and Section 3.1 (Annex III) of the NID.

ID#	Previous Recommendation for the issue identified	MS response / status of implementation	Chapter/Section in the NIR
E.14	Ensure the time-series is estimated using the COPERT V model (the consistency of the CO₂, CH₄ updated version available of COPERT IV and N₂O emission estimates model). The energy consumption data for each for liquid fuels in road subcategory are extracted and used as activity transportation by using the data following the above-mentioned tier 1 same methodology (COPERT approach and using the default CO₂ EFs and IV model) for the entire time default NCVs provided by the 2006 IPCC series or demonstrate in the Guidelines (Vol. 2, Chap. 3, Table 3.22). The NIR that the use of two Party explained that, because there are many different methodologies does different types of vehicles, activities and fuels, not introduce inconsistencies the EFs are numerous and complex. To cope with this complexity, CH₄ and N₂O emission estimates for road transport are calculated using the COPERT V model, which follows a detailed Tier 3 method (NIR Section 3.2.6.2.1, pp.89–90). Regarding 1990–2009, the Party is still gathering the necessary data to recalculate all emissions for this category and is planning to report them in the next submission. The ERT considers that the recommendation has not yet been fully addressed because the Party has not yet demonstrated the time-series consistency of the CO₂, CH₄ and N₂O emission estimates for liquid fuels in road transportation.	relevant information used to verify the fuel allocation for domestic and international uses. Addressing. The Party reported in its NIR (p.88) that the same methodology is now used for 2010–2020. During the review, the Party clarified that it had updated the methodology for GHG emission estimates for category 1.A.3.b Road transportation. CO₂ emissions are estimated following the tier 1 methodology in the 2006 IPCC Guidelines (vol. 2, chap.3, table 3.2.1). Since fuel consumption data disaggregated by vehicle type (i.e. cars, light-duty vehicles, heavy-duty vehicles, buses) are not available, the amount of fuel allocated to each category	The same methodology and model are used for all years, details can be found under Chapter 3 (Section 3.2.7.2) and under Annex 3 (Section 3.1)
E.15	Review the CO₂ and N₂O IEFs for cars for gasoline, diesel oil and liquefied petroleum gas and explain any significant inter-annual changes and how the consistency of the time series is ensured.	Addressing. In recent years, there have been no significant inter-annual changes in the CO₂ and N₂O IEFs for gasoline, diesel oil or liquefied petroleum gas, but there are changes earlier in the time series (e.g. between 2009 and 2010 for CO₂ and N₂O emissions from gasoline and CO₂ emissions from diesel oil). During the review, the Party provided the explanation given for ID# E.14 (Ensure the time-series consistency of the CO₂, CH₄ and N₂O emission estimates for liquid fuels in road transportation by using the same methodology (COPERT IV model) for the entire time series, or demonstrate in the NIR that the use of two different methodologies does not	This issue is addressed in Annex 3, Section 3.1-Implied Emission Factors

ID#	Previous Recommendation for the issue identified	MS response / status of implementation	Chapter/Section in the NIR
		introduce inconsistencies in the time series.) The ERT considers that the recommendation has not yet been fully addressed because the Party has not yet demonstrated the time-series consistency of the CO ₂ and N ₂ O emission estimates for cars for gasoline, diesel oil and liquefied petroleum gas.	
E.16	Apply the procedure for validating vehicle kilometres travelled with fuel statistics data, and correct the data, if necessary, before estimating CH ₄ and N ₂ O emissions using the COPERT V model, and describe this procedure and the results in the NIR.	Addressing. The Party uses default EFs from the 2006 IPCC Guidelines and the tier 1 methodology instead of the COPERT V model for CO ₂ emissions. NIR table 3.31 (p.97) presents a comparison of the CO ₂ EFs used in COPERT and the IPCC default EFs for CO ₂ by fuel type for category 1.A.3.b Road Transportation. NIR table 3.30 (p.96) presents a comparison of CO ₂ estimates (using the IPCC Tier 1 methodology and COPERT V) for road transport in 2020 by vehicle subcategory. However, the NIR does not include a validation procedure of vehicle kilometres travelled with fuel statistics data. The ERT considers that the recommendation has not yet been fully addressed because the Party has not yet applied a procedure for validating vehicle kilometres travelled with fuel statistics data.	The table mentioned under the 'status of implementation' section is now moved in, Annex III. A detailed methodology, regarding emissions from road transportation is included in Chapter 3.
E.24	Transparently report the type of fuel constituting the biomass used in the commercial/institutional sector and the quantities of each fuel type used over the time series, and refer to Table 1.1 in Chapter 1, Volume 2 of the 2006 IPCC Guidelines (Vol. 2, Chap. 1, 1.1 in Chapter 1, Volume 2 of Table 1.1) in future submissions. The ERT considers that the recommendation has not been addressed because the Party has not provided the quantities of each fuel type used over the time series according to the classification provided in the 2006 IPCC Guidelines (Vol. 2, Chap. 1, Table 1.1).	Not resolved. The Party reported in its NIR (Section 3.2.7.1, p.110) that biodiesel and biogas are used in the commercial/institutional sector but provided no further details on their use across the time series. During the review, the Party indicated that it is making efforts to gather the relevant information in order to provide the quantities of each fuel type used over the time series according to the classification provided in the 2006 IPCC Guidelines (Vol. 2, Chap. 1, Table 1.1).	NIR Section 3.2.7.1

3.2 FUEL COMBUSTION (ETF 1A)

3.2.1 COMPARISON OF THE SECTORAL APPROACH WITH THE REFERENCE APPROACH (ETF1AC)

3.2.1.1 Category description

As stated in paragraph 36 of the MPGs,

“each Party should compare the national estimates of CO₂ emissions from fuel combustion with those obtained using the reference approach, as contained in the IPCC guidelines referred to in paragraph 20 and report the results of this comparison in its national inventory report”.

The Sectoral Approach is a ‘bottom-up’ methodological approach to estimate emissions for individual categories based on activity statistics pertaining to end-users’ consumption. This activity data thus presented reflects the activity of the various economic sectors, residential households and other end-users operating within their respective sub-category.

On the other hand, the Reference Approach is a ‘top-down’ methodological approach to estimate emissions. The activity data used represents total national consumptions, by fuel type, using the national oil balance. Eurostat data was used for compiling the reference approach.

Table 3-6 below shows the comparison between the Reference Approach and the Sectoral Approach for 2024. The total aggregated difference in energy consumption between both approaches is 24.26% and 25.69% difference in CO₂ emissions.

Table 3-6 Differences between the Reference and Sectoral Approach for year 2024.

Fuel Types	Reference Approach			Sectoral Approach		Difference	
	Apparent energy consumption	Apparent energy consumption (excluding non-energy use, reductants and feedstocks)	CO ₂ emissions	Energy consumption	CO ₂ emissions	Energy consumption	CO ₂ emissions
	(PJ)	(PJ)	(kt)	(PJ)	(kt)	(%)	(%)
Liquid fuels (excluding international bunkers)	18.94	18.29	1354.40	13.47	967.59	35.84	39.98
Solid fuels (excluding	NO	NO	NO	NA,NO	NA,NO	NA,NO	NA,NO

international bunkers)							
Gaseous fuels	14.58	14.58	817.67	13.20	726.71	10.40	12.52
Other fossil fuels	NE,NO	NE,NO	NE,NO	NA,NO	NA,NO	NA,NE,NO	NA,NE,NO
Peat	NO	NO	NO	NA,NO	NA,NO	NA,NO	NA,NO
Total	33.51	32.87	2172.07	26.67	1694.30	23.25	28.20

The EU ETS Data set, obtained from the Emissions Trading System team within the CAA, was used for the Energy Industries category (1A1). The other Stationary Combustion Categories: mainly 1A2 (Manufacturing Industries and Construction) and 1A4 (Other Sectors – Commercial / Institutional, Residential and Agriculture/Forestry/Fishing) were updated with the datasets values as published by Eurostat.

Data from Eurocontrol was used to report emissions from international aviation. In addition, the number of fuels consumed by military was obtained from the Armed Forces of Malta. These amounts (except fuels for automotive purposes) are subtracted from the totals and are reported under category 1.A.5.

Furthermore, biomass data from Eurostat regarding the road transport category is being used. The percentage of FAME in biomass is obtained from the national oil balance or the Fuel Quality Directive and is inputted into the COPERT model which estimates the fossil part of biomass for road transportation. Then this fossil part is ultimately reported under other fossil fuels in category 1A3 (refer to Chapter 3.2.6). Unfortunately, biomass is reported as a total number in the Energy Balance from Eurostat, including both the biogenic and fossil part of biomass. Therefore, the discrepancy between both approaches for other fossil fuels is 100%.

Ultimately, gaseous fuels reported under the reference approach are derived from the Statistical Provisional Annual data obtained from Regulator for Energy and Water Services. In the sectoral approach, gaseous fuels are taken from reporting by electricity generation plants under the scope of the EU ETS. This is data that is duly verified by independent and competent verifiers in accordance with the rules of the EU ETS.

There are two plants that operate on natural gas. These plants use in-line equipment that calculates CO₂ directly from analysis of the flowing natural gas.

3.2.1.2 Methodological Issues

The data is obtained directly from importers/wholesalers and reflects the activities involved during the importations, (primary) storage, and wholesaling of petroleum products. The Regulator for Energy and Water Services collects, collates, analyses, and verifies (via third-party external consultants), the data obtained from all the importers/wholesalers (including those operating in the marine bunkering industry) and subsequently provides the 'oil balance report' to the NSO.

Following Eurostat's updated version of the methodology for calculating annual energy balances (2018), an adaptation to the present methodology for calculating the apparent consumption of primary fuel has taken place. The equation used is that of the Energy Balance Guide published by the European Commission in January, page 21.

Total energy supply = + Primary production + Recovered & Recycled products + Imports – Export + Stock changes – International maritime bunkers – International aviation.

In Malta's case, there is no production of fuel as all fuel is imported. Therefore, the total energy supply is calculated by subtracting the fuel exported and the fuel used in international bunkers, from the fuel imported and adding the change in stock.

The national oil balance data was used for the compilation of the reference approach.

In addition, activity data and emissions for Propane are included under fuel type LPG in the ETF tables since this fuel is primarily in liquid form.

3.2.1.3 Uncertainties and time-series consistency

The oil balance reporting system as undertaken by REWS covers the period 2010 – 2024. For the preceding years (1990 - 2009), the type and quantities of petroleum products released in the inland market were published by Enemalta in its annual reports. During this time-period, Enemalta was the sole importer and wholesaler of petroleum products in the inland market.

In theory, the Sectoral Approach and the Reference Approach should equate, since the quantity of fuels released in the inland market (the gross inland consumption) cannot be different from the quantity that is consumed by the end-users in a particular period. Put

differently, the consumption of fuels by end-users cannot exceed the quantity that is released from the primary storages.

However, in practice, one can never obtain perfect information for both approaches and hence, a margin of statistical discrepancy will always be present. A margin of +/-5% between the Sectoral Approach and the Reference Approach is deemed to be acceptable for the purposes of emissions estimation.

3.2.1.4 Category-specific planned improvements

The use of Eurostat's data has significantly improved the discrepancies between both approaches, and no planned improvements are envisaged for this category.

During the 2022 review process (FCCC/ARR/2022/MLT – Energy, E.3), the review team recommended estimating CO₂ emissions from biomass and gaseous fuels using the fuel combustion data from the reference approach for all years of the time series. Efforts will be made to assess these emissions and to determine whether data for past years can be obtained to estimate and incorporate the corresponding emissions into the ETF tool for all years of the time series.

In the same review (FCCC/ARR/2022/MLT – Energy, E.4), it was recommended to explain the differences in CO₂ emissions by fuel that exceed 2 per cent when reporting liquid fuels in both the reference and sectoral approaches. It was noted that one reason for these discrepancies is the lack of data. However, efforts will be undertaken to further investigate this issue, and any findings will be reported in future submissions.

3.2.2 MEMO ITEMS (ETF 1.D.)

Emissions associated with International Bunker activities are classified as "Memo Items" and are not included in the calculation of Malta's total greenhouse gas emissions. This memo items pertains to fuels used for international marine navigation and international aviation, where combustion occurs outside of Malta's territorial boundaries, territorial waters, or airspace. Additionally, this category includes CO₂ emissions from biofuels used in the following sectors: 1.A.3.b.i Cars, 1.A.3.b.ii Light Commercial Vehicles, 1.A.3.b.iii Heavy Duty Vehicles and Buses, and 1.A.3.d Domestic Navigation, if any.

3.2.2.1 International Bunkers (1.D.1.)

3.2.2.1.1 Category description

This category covers emissions from international aviation operations and international marine bunkering activities.

Table 3-7 Total GHG emissions in kt CO₂eq from category 1.D.1.-International Bunkers.

Memo Items- GHG Emissions									
GHG Category	Source	Greenhouse Gas Emissions (in kt CO ₂ eq)							
		1990	1995	2000	2005	2010	2015	2020	2024
1.D.1 International Bunkers		1101.50	1874.46	2590.68	2401.08	4998.89	5349.97	7287.84	7336.67
a. International Aviation*		198.17	331.74	327.29	268.43	294.00	360.33	194.16	528.34
b. International Navigation		903.34	1542.72	2263.39	2132.65	4704.89	4989.64	7093.68	6808.33
Notes: * Any emissions arising from International Aviation, from 2005 onwards, are estimated by EUROCONTROL.									

3.2.2.1.2 Methodological Issues

International Aviation (ETF Category 1.D.1.a)

For the period between 1990 and 2004 (GHG) emissions from international aviation, were calculated in accordance with the IPCC 2006 guidelines by utilising a Tier 1 approach. For the years 2005 and onwards, emissions estimate for this category are derived from the EUROCONTROL model, which incorporates a combination of Tier 3A and Tier 3B methodologies for enhanced accuracy.

The fuels used in international aviation include aviation gasoline and jet kerosene, also known as Jet A1 or aviation turbine fuel. Figure 3-2 and Figure 3-3 illustrates the fuel consumption by fuel type, with aviation gasoline represented in black and jet kerosene in grey.

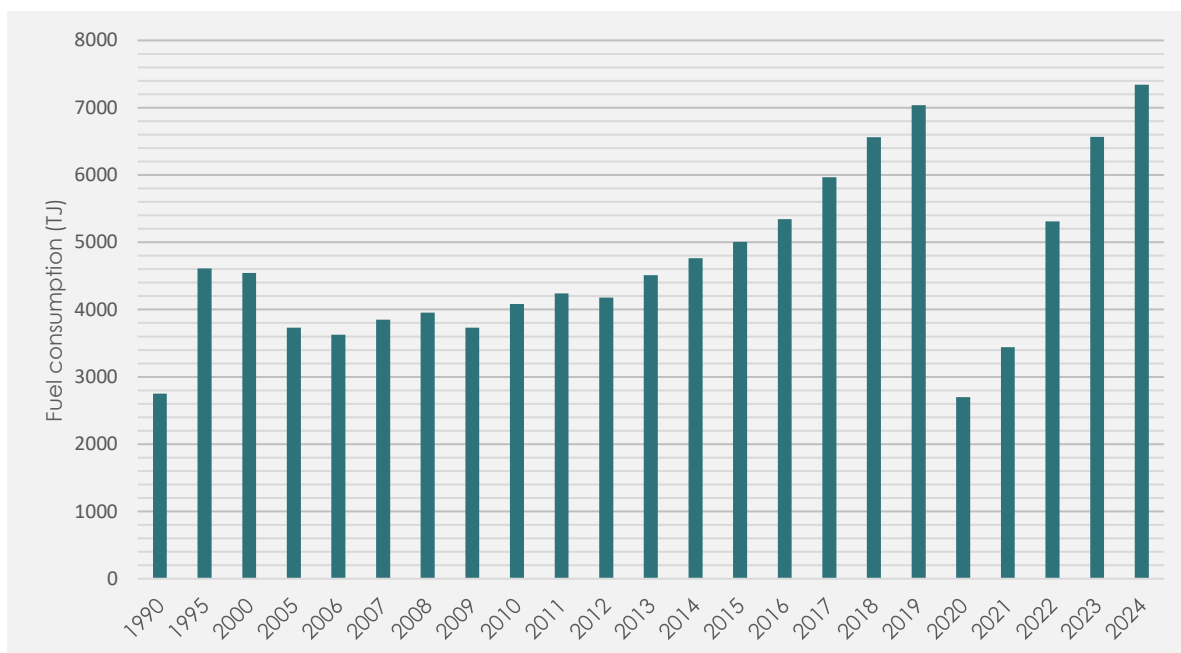


Figure 3-2 Fuel consumption of Jet Kerosene for category 1.D.1.a: International Aviation.

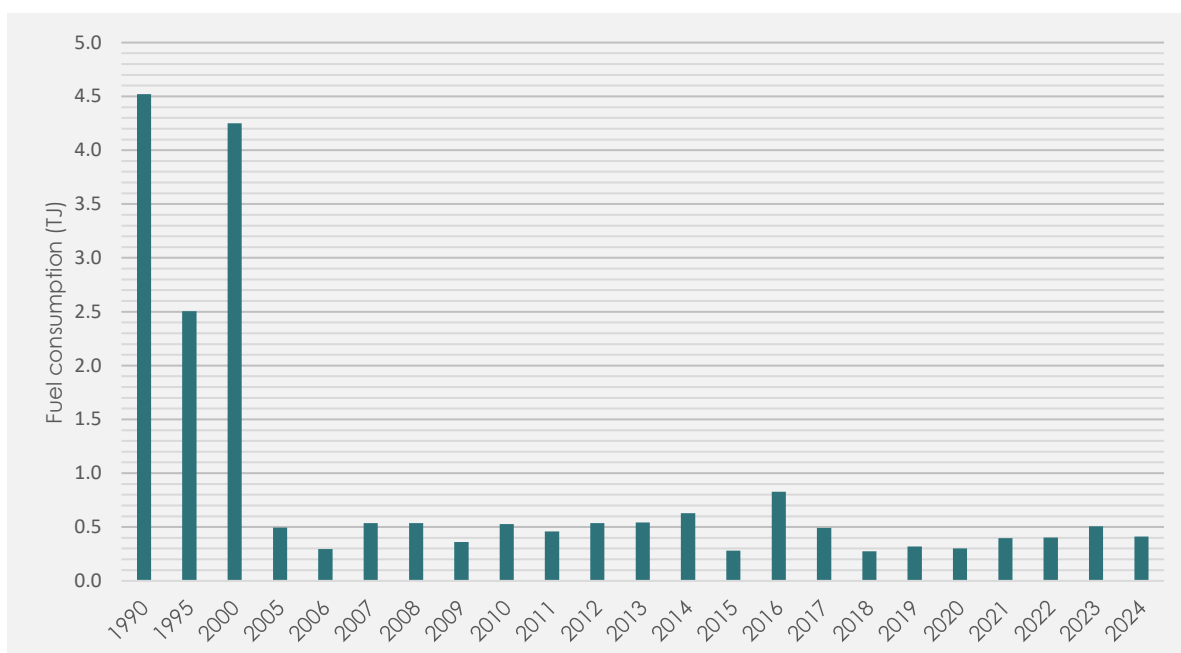


Figure 3-3 Fuel consumption of Aviation Gasoline for category 1.D.1.a: International Aviation.

Implied Emission Factors

For 2024, the implied emission factors for CO₂, CH₄ and N₂O emissions, from this category can be found in Table 3-8 below.

Table 3-8 Implied Emission Factors & NCVs: International Aviation (ETF: Year 2024)

Implied Emission Factors & NCVs: International Aviation (ETF: Year 2024)					
	Jet Kerosene	Unit	Aviation Gasoline	Unit	Source
CO ₂	71.43	t/TJ	68.85	t/TJ	CRF
CH ₄	0.58	kg/TJ	0.27	kg/TJ	CRF
N ₂ O	1.94	kg/TJ	1.93	kg/TJ	CRF
Note: Fuel consumption and GHG emissions for this category were estimated by EUROCONTROL (from 2005 onwards).					

International Navigation (ETF Category 1.D.1.b)

GHG emissions from international navigation were calculated using the same methodology as Domestic Navigation (see Section 3.2.6.13), following a Tier 1 approach. CO₂, CH₄, and N₂O emissions from international marine bunkering were estimated based on the IPCC 2006 default emission factors Figure 3-4 and default net calorific values. The EMEP/EEA 2019 Guidelines are used for indirect emissions (Table 3-9).

Activity Data

Fuel consumption data, for the present submission is obtained from the REWS Table 3-9. Fuels used under this category include Diesel EN 590, Gasoil and Residual Fuel Oil with the former making up the greater share of the total fuels used for this purpose within this sector. Figure 3-4 shows the total fuel consumption and consumption by fuel type since 1990.

Table 3-9 Statistical fuel consumption by fuel type in TJ for category 1.D.1.b: International Navigation, year 2024.

Fuel Type	Fuel Consumption (TJ)
Gas and Diesel Oil	18869.24
Residual Fuel Oil	69073.28

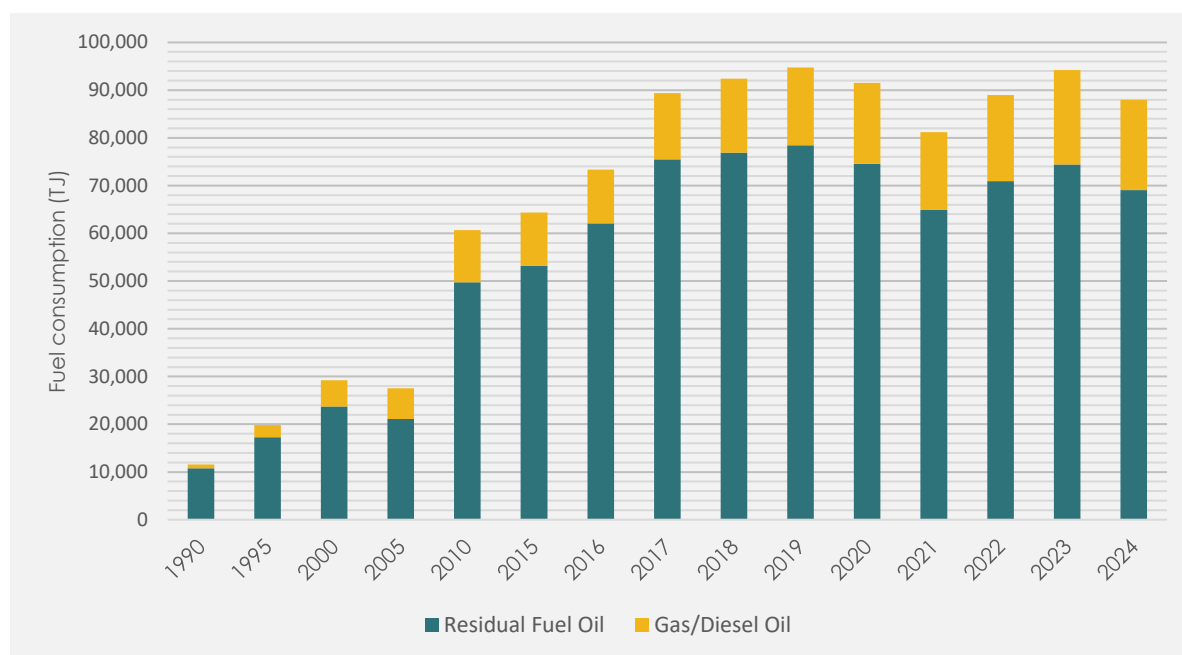


Figure 3-4 Fuel consumption by fuel type for category 1.D.1.a: International Navigation.

Emission Factors and Net Calorific Values

Table 3-10 Emission factors and net calorific values used for category 1.D.1.b: International Navigation.

Default Emission Factors & NCVs: International Navigation					
	Gas/Diesel Oil	Unit	Residual Fuel Oil	Unit	Source
CO ₂	74100	kg/TJ	77400	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.5.2 p.3.50
CH ₄	7.00	kg/TJ	7.00	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.5.3 p.3.50
N ₂ O	2.00	kg/TJ	2.00	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.5.3 p.3.50
NO _x	78.50	kg/t	79.30	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-1 & Table 3-2, p.13-15
CO	7.40	kg/t	7.40	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-1 & Table 3-2, p.13-15
NMVCOs	2.80	kg/t	2.70	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-1 & Table 3-2, p.13-15
NCV	43	TJ/Gg	40.40	TJ/Gg	IPCC Guidelines-Volume 2: Energy, Table 1.2 p.1.18

Emissions of sulphur dioxide (SO₂) were also calculated following the methodology presented in Section 3.2.6.4. Sulphur content and calculated SO₂ emission factors for this submission are presented in Table 3-11.

Table 3-11 Sulphur content and SO₂ emission factors for category 1.D.1.b: International Navigation, year 2024.

Sulphur Content & SO ₂ Emission factors: International Navigation (2024)				
	Sulphur Content (%)	SO ₂	Unit	Equation
Diesel EN 590	0.000714	0.33	kg/TJ	$EF_{SO_2} = 2 \left(\frac{S}{100} \right) \cdot \left(\frac{1}{NCV \left[\frac{TJ}{Gg} \right]} \right) \cdot 10^6 \left[\frac{kg}{TJ} \right]$
Gas Oil	0.0067	3.12	kg/TJ	
Residual Fuel Oil (Grade 1)	0.0453	22.43	kg/TJ	
Residual Fuel Oil (Grade 2)	0.500000	247.52	kg/TJ	

3.2.2.1.3 Uncertainties and time-series consistency

The emission factors used remain consistent throughout the time series, ensuring methodological coherence. To maintain comparability, the same approach was applied for estimating emissions across the entire period (1990–2024). Additionally, statistical analysis from the previous assessment was incorporated to verify data accuracy and reliability.

During the review of the annual submission of Malta in 2022 (FCCC/ARR/2022/MLT) discrepancies between the reporting of jet kerosene, residual fuel oil and gas and diesel oil used in international aviation and navigation in ETF tables 1.A(b) and 1.D. were identified. While most of the discrepancies are resolved the issue remains for some years (pre-2005).

3.2.2.1.4 Category-specific QA/QC and verification

As presented in the section above, an analysis was performed in the activity data to ensure the consistency and accuracy of the timeseries.

3.2.2.1.5 Category-specific recalculations

No recalculations were performed for categories 1.D.1.a and 1.D.1.b.

3.2.2.1.6 Category-specific planned improvements

There is some potential for improvement in the estimation of emissions from international navigation, as this category currently employs a Tier 1 methodology. A more detailed approach would require data that is not presently available. In contrast, emissions from international aviation for the period from 2005 onwards are estimated using a higher Tier 3 methodology, which leaves limited scope for further enhancement.

However, to ensure the highest level of accuracy and consistency, thorough validation checks are conducted with every submission. These checks are designed to verify the robustness of the estimates and to ensure that the data remains reliable over time, even in the absence of higher-tier methodologies for international navigation.

3.2.2.2 Multilateral Operations (1.D.2)

This category does not occur.

3.2.2.2.1 Methodological issues

Not applicable.

3.2.2.2.2 Uncertainties and time-series consistency

Not applicable.

3.2.2.2.3 Category-specific QA/QC and verification

Not applicable.

3.2.2.2.4 Category-specific recalculations

Not applicable.

3.2.2.2.5 Category-specific planned improvements

Not applicable.

3.2.2.3 Emissions from Biomass (1.D.3)

This category includes CO₂ emissions from the combustion of pure or blended biomass from all Energy sub-categories, excluding Energy Industries which does not make any use of biomass.

3.2.2.3.1 Methodological issues

For sub-categories 1.A.3.b and 1.A.3d, emissions from the fossil part of biomass are removed and reported under the respective categories. Details on the methodology can be found in sections 3.1.8.2-Road Transport and 3.1.8.4-Domestic Navigation. Biofuel used for automotive military purposes was also included in category 1.A.3.b. CO₂ emissions from the fossil part of biomass in categories 1.A.2 and 1.A.4 are also included under the Memo Items section.

3.2.2.3.2 Uncertainties and time-series consistency

Malta is planning to do an exercise to ensure the consistency and accuracy of the timeseries.

3.2.2.3.3 Category-specific QA/QC and verification

QA/QC methods for this category follow the same procedure as 1.A.2, 1.A.3 and 1.A.4 categories.

3.2.2.3.4 Category-specific recalculations

No recalculations were performed for this category.

3.2.2.3.5 Category-specific planned improvements

It is planned to estimate CO₂ emissions separately for the fossil and biogenic part for all categories. The methodology will be similar to the one explained in section 1.A.3.b-Domestic navigation. Thus, CO₂ emissions from the fossil part of biofuels that are still included under this category will be reported under the respective categories in future submissions.

3.2.2.4 CO₂ Captured (1.D.4)

This category does not occur.

3.2.2.4.1 Methodological issues

Not applicable.

3.2.2.4.2 *Uncertainties and time-series consistency*

Not applicable.

3.2.2.4.3 *Category-specific QA/QC and verification*

Not applicable.

3.2.2.4.4 *Category-specific recalculations*

Not applicable.

3.2.2.4.5 *Category-specific planned improvements*

Not applicable.

3.2.3 *FEEDSTOCKS AND NON-ENERGY USE OF FUELS*

The activity data for feedstocks and non-energy use of fuels has been obtained from the annual energy balance published by Eurostat. The non-energy fuels used locally are bitumen and lubricants, which are used for asphalting and to minimise friction between moving surfaces, respectively. Since there is no combustion of bitumen, emissions are calculated and reported under IPPU. Emissions from lube oil used in motorcycle 2-stroke engines are calculated and reported under sub-category 1A3b Road Transportation.

The methodology for reporting CO₂ emissions for non-energy lubricant use and for energy was revised after findings reported in the TERT review that took place in 2018, concerning inconsistencies between the two sectors. It was concluded that emissions from lubricants used in 2-stroke engines in the L-Category (1A3biv) are included in the IPPU sector. Category 1 activity data namely Feedstocks and Other Non-Energy Use in this sector also includes information regarding lubricants. This information which includes the number of lubricants sold (TJ) in Malta and the carbon content of these lubricants was obtained from the IPPU sector. Data regarding lubricants added to petrol for motorcycles was added in the ETF sector 1.A.3.b.iv Motorcycles Other Liquid Fuels. These values are equal to those included under IPPU to ensure consistency and avoid double counting.

3.2.4 SECTORAL APPROACH - ENERGY INDUSTRIES (ETF 1A1)

3.2.4.1 Category Description

This section is limited to emissions from the Public Electricity Generation sub-category (1A1a) only, since both sub-categories Petroleum Refining (1A1b) and Manufacture of Solid Fuels and Other Energy Industries (1A1c) do not occur in Malta.

Public Electricity Generation sub-category (1A1a) includes four installations: Marsa Power Station (operating since before 1990 and now largely decommissioned except for one generating unit kept in stand-by mode for emergency purposes), Delimara Power Station (operational since the 1990's), D3 Power Plant (previously part of the Delimara Power Station) and Electrogas power plant (operational since 2017). Together with the electricity interconnector between Malta and Sicily, and electricity generated through renewables, these plants cater for the current electricity demands of the country.

The use of fossil fuels (liquid and gaseous fuels) in this sub-category have seen a decrease in recent years, when compared to earlier years. This is due to the sourcing of electricity through the electricity interconnector, the gradual phasing out of fuel oil and replacement by other fuels and the investment in and installations of more efficient generation turbines. Moreover, LNG has started to be used since year 2017 resulting in more efficient thermal generation capacity and, hence a lower reliance on gasoil for power generation purposes. It is worth noting that until the shift to oil-fired electricity generation in the early to mid-1990's, coal was also used. Emissions from coal-based electricity generation are reported for the relevant years.

Apart from emissions generated from the combustion of fossil fuels, greenhouse gas emissions are also reported from flue gas treatment through desulphurisation and denoxification (deNOx) processes using bicarbonate and urea respectively. These abatement measures were originally implemented in Delimara Power Station in conjunction with the generation units that eventually formed the basis of the present D3 Power Plant. During an expert visit organised in the context of the EU's *Effort Sharing Decision Review capacity building project* in August 2018, it was recommended that the emissions from urea used in denoxification in energy generation should be reported under the Industrial Processes and other Product Use (IPPU) sector.

The analysis in Figure 3-5 below, presents emissions from the Energy Industries category (1.A.1). It provides an overview of emission trends over the years, clearly showing a decline in emissions

from 2012 to 2016, followed by an increase in 2017, after which emissions fluctuated in the subsequent years. As mentioned earlier in the overview of the sector (Section 1.1), the reason for this, is due to a significant drop in the consumption of liquid and gaseous fuels.

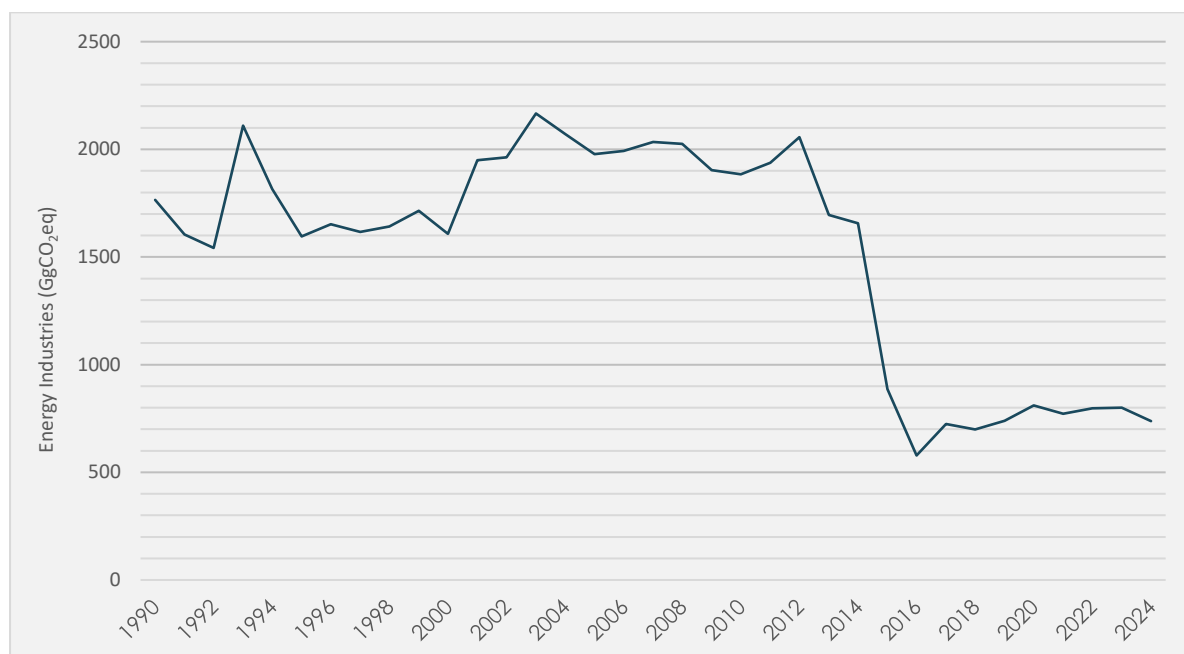


Figure 3-5 GHG Emissions resulting from fuel consumption under the Energy Industries category (1.A.1).

3.2.4.2 Methodological Issues

The estimation of emissions for the sub-category Public Electricity and Heat Production benefits from fuel use data reported by the operators of public electricity generators operating in Malta and that fall within the scope of the European Union Emissions Trading System (EU ETS) Directive (2003/87/EC)¹⁵ 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/EC². The EU ETS in Malta covers all currently operational public electricity generation installations. The EU ETS Directive requires that data reported by operators of stationary installations that fall within the scope of the Directive is duly verified by accredited and independent verification bodies in accordance with rules established under the Directive. The data obtained from annual emissions reports under the EU ETS covers the period 2005 - 2019.

The calculation of emissions for the years until 2004 is carried out using a country-specific calorific value for each of the fuels used in the power stations and an oxidation factor of 1 in accordance with the 2006 IPCC Guidelines. For the years 2005 onwards, the calorific values and oxidation factor identified in the verified emission reports submitted pursuant to Directive 2003/87/EC have been used for estimating greenhouse gas inventory emissions. Table 3-12 below includes power plant data used for estimating emissions for year 2024 covered by the present submission.

Table 3-12 Plant Specific information used for Energy Industries for year 2024.

Power Plant	Activity Data (tonnes)	Emission Factor (tCO ₂ /TJ)	NCV (TJ/kt)	Oxidation Factor (%)
Marsa				
Diesel	120.55	72.82	42.97	100.00
Delimara				
HFO	NA	NA	NA	NA
Diesel	2005.12	72.959	42.97	100.00
D3PG				
Natural Gas	66069.00	2.76	49.87	100.00
Diesel	1000.985	3.135	42.97	100.00
Electro gas (D4)				
Natural Gas	206397.27	56.10	48.00	100.00
Diesel	26.81	74.10	43.00	100.00

3.2.4.3 Uncertainties and time-series consistency

As stated below, time-series consistency was improved due to the use of consistent data sources throughout the period 1990-2023, namely Enemalta plc.

3.2.4.4 Category-specific QA/QC and verification

Pursuant to Directive 2003/87/EC, internal data quality assurance and control procedures by the operator of the plants, and independent verification processes by accredited verifiers are applied at a plant level, complemented by review and formal acceptance of emission reports by the competent authority. It is to be noted that all plants falling within the scope of this inventory category also fall within the scope of the said Directive.

3.2.4.5 Category-specific recalculations

The recalculation for the Energy Industries category from Gaseous Fuels (CH₄ and N₂O) is due to an update in the EU ETS activity data sheet provided by the EU Emissions Trading System (ETS) team within the (CAA), affecting years 2017 to 2021. The recalculation tables (Table 3-13 and Table 3-14) are presented below.

Table 3-13 Recalculation from category Energy industries - Total Emissions (CH₄ – Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.00	0.00	0.00%	0.00
1991	0.00	0.00	0.00%	0.00
1992	0.00	0.00	0.00%	0.00
1993	0.00	0.00	0.00%	0.00
1994	0.00	0.00	0.00%	0.00
1995	0.00	0.00	0.00%	0.00
1996	0.00	0.00	0.00%	0.00
1997	0.00	0.00	0.00%	0.00
1998	0.00	0.00	0.00%	0.00
1999	0.00	0.00	0.00%	0.00
2000	0.00	0.00	0.00%	0.00
2001	0.00	0.00	0.00%	0.00
2002	0.00	0.00	0.00%	0.00
2003	0.00	0.00	0.00%	0.00
2004	0.00	0.00	0.00%	0.00
2005	0.00	0.00	0.00%	0.00
2006	0.00	0.00	0.00%	0.00
2007	0.00	0.00	0.00%	0.00
2008	0.00	0.00	0.00%	0.00
2009	0.00	0.00	0.00%	0.00
2010	0.00	0.00	0.00%	0.00
2011	0.00	0.00	0.00%	0.00
2012	0.00	0.00	0.00%	0.00
2013	0.00	0.00	0.00%	0.00
2014	0.00	0.00	0.00%	0.00
2015	0.00	0.00	0.00%	0.00
2016	0.00	0.00	0.00%	0.00
2017	0.29	0.28	-3.63%	-0.01
2018	0.35	0.34	-3.75%	-0.01
2019	0.38	0.36	-3.91%	-0.01
2020	0.39	0.37	-3.24%	-0.01
2021	0.39	0.38	-3.90%	-0.02
2022	0.38	0.38	0.00%	0.00
2023	0.40	0.40	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2024	N/A	0.37	N/A	N/A

Table 3-14 Recalculation from category Energy industries - Total Emissions (N₂O – Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq.)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq.)	Percentage Change in reported emissions (%)	Change in Value
1990	0.00	0.00	0.00%	0.00
1991	0.00	0.00	0.00%	0.00
1992	0.00	0.00	0.00%	0.00
1993	0.00	0.00	0.00%	0.00
1994	0.00	0.00	0.00%	0.00
1995	0.00	0.00	0.00%	0.00
1996	0.00	0.00	0.00%	0.00
1997	0.00	0.00	0.00%	0.00
1998	0.00	0.00	0.00%	0.00
1999	0.00	0.00	0.00%	0.00
2000	0.00	0.00	0.00%	0.00
2001	0.00	0.00	0.00%	0.00
2002	0.00	0.00	0.00%	0.00
2003	0.00	0.00	0.00%	0.00
2004	0.00	0.00	0.00%	0.00
2005	0.00	0.00	0.00%	0.00
2006	0.00	0.00	0.00%	0.00
2007	0.00	0.00	0.00%	0.00
2008	0.00	0.00	0.00%	0.00
2009	0.00	0.00	0.00%	0.00
2010	0.00	0.00	0.00%	0.00
2011	0.00	0.00	0.00%	0.00
2012	0.00	0.00	0.00%	0.00
2013	0.00	0.00	0.00%	0.00
2014	0.00	0.00	0.00%	0.00
2015	0.00	0.00	0.00%	0.00
2016	0.00	0.00	0.00%	0.00
2017	0.27	0.26	-3.63%	-0.01
2018	0.34	0.32	-3.75%	-0.01
2019	0.36	0.34	-3.91%	-0.01
2020	0.37	0.35	-3.24%	-0.01
2021	0.37	0.36	-3.90%	-0.01
2022	0.36	0.36	0.00%	0.00
2023	0.38	0.38	0.00%	0.00
2024	N/A	0.35	N/A	N/A

3.2.4.6 Category-specific planned improvements

No category specific improvements are envisaged since the present data collection sources and methodology are in-line with the IPCC guidelines for a Tier 2 approach.

3.2.5 SECTORAL APPROACH - MANUFACTURING INDUSTRIES AND CONSTRUCTION (ETF 1A2)

3.2.5.1 Category Description

This category comprises of emissions from fuel combustion in the manufacturing industries and construction (1.A.2). The fuel types used in this sector are petrol, diesel, gas oil, fuel oil, liquified petroleum gas (LPG), propane, kerosene and biodiesel. Biodiesel was first used in this sector in 2003 and is still being used to-date.

3.2.5.2 Methodological Issues

Fuel data for the source category 'Manufacturing Industries and Construction' was, up until 2009, provided by the Petroleum Division of the then Enemalta Corporation, which was the sole importer of fuels used in this sub-category. Following the liberalisation of the inland fuel market and the entry of new operators into the inland fuel market, the Regulator for Energy and Water Services implemented a reporting system to collect, collate, audit and report fuel-related data to the NSO. This led to an overhaul of the activity data used for inventory purposes.

Furthermore, in recognition of the need to have a better picture of fuel use in Malta, the CAA, in conjunction with the NSO, carried out a detailed survey on the types of fuels used, and for which purpose(s), split according to the classification of the economic sectors, for the period 2010 - 2013. The results of the survey thus distinguished the fuel usage for each NACE Section. Following the completion of the survey, the CAA carried out a statistical normalisation exercise whereby the survey results were 'backcasted' over the period 1990-2009.

In the case of fuel oil and gasoil, end-use data for the period 2005 – 2014 was obtained from the Customs Department, who compiles the quantities released in the inland market on the basis of the excise duty rate levied upon them. For the years 2015 and 2016, a 4-year moving average starting from 2010-2013 [the period covered by the survey] was used to estimate the use of fuel oil and gasoil.

Additional to the above, a second survey on the fuels used in the economic sectors was carried out in 2017 by the Energy & Water Agency covering the period 2014-2016. The results of this survey were made available during the compilation of this year's submission and values were updated accordingly. A new set of data was compiled by the Energy and Water Agency for 2023.

During a capacity building visit organised in the context of the EU's Effort Sharing Decision Review capacity building project, in December 2019, a thorough examination of the values provided by the fuels use survey and the data published by Eurostat identified inconsistencies between the two data sources. To eliminate such inconsistencies, it was decided that for the March 2025 submission, Eurostat's data was used instead of that provided in the Fuel Use Survey. In addition, however, data for 1990 till 2004 is shown as 0 TJ in the Eurostat's Energy Balance and it was decided that back-casted data is to be used for the said period for completeness purposes.

For the March 2026 report submission, the activity data used of year 2024, to calculate the emissions for category 1A2, and its's sub-categories, was obtained from the datasets as published in the Annual Energy Balance of Eurostat. Some values of various sub-categories within this Category (1.A.2) were updated both in the compiler's worksheet and in the ETF reporting tool. The values differences of this category are also indicated in the recalculation tables within this report.

The chart below (Figure 3-6) presents an analysis of emissions for this category. It shows that emissions increased steadily from 2012 to 2022. Since then, emissions have dropped significantly but have exhibited a slight yet stable increase from 2022 to date.

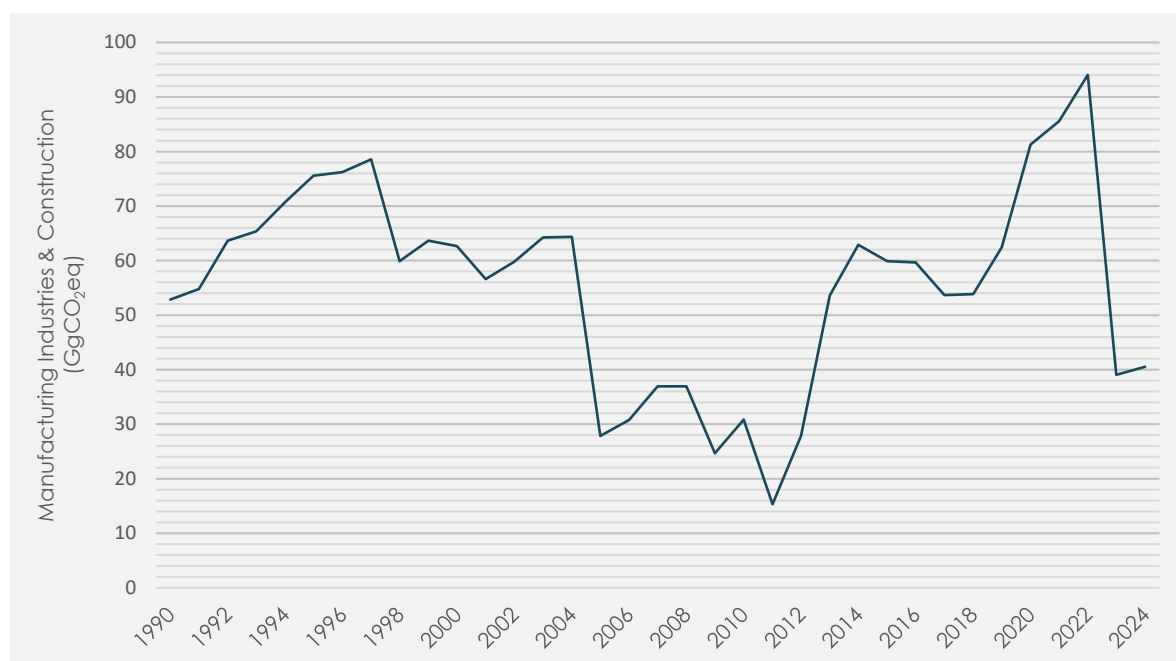


Figure 3-6 GHG Emissions resulting from fuel consumption under the Manufacturing Industries and Construction category (1.A.2).

The IPCC 2006 Guidelines default emission factors and calorific values have been used for the whole time-series as shown in Table 3-15 below, since these are comparable to data provided by the Malta's National Statistics Office.

Table 3-15 Emission factors for category Manufacturing Industries and Construction.

Fuel Type	CO ₂	CH ₄	N ₂ O
	(kg/TJ)	(kg/TJ)	(kg/TJ)
Diesel Oil	74,100.0	3	0.6
Fuel Oil	77,400.0	3	0.6
Gasoil	74,100.0	3	0.6
Kerosene	71,900.0	3	0.6
Liquified Petroleum Gas	63,100.0	1	0.1
Petrol	69,300.0	3	0.6

3.2.5.3 Uncertainties and time-series consistency

The survey results for years 2017- 2020 enhanced the time-series consistency. However, the sample population size quote for the survey was not reached and this led to uncertainties in quality of the results. Moreover, uncertainties and inconsistencies between Eurostat and Fuel

Use Survey data needs to be verified with the fuel use survey data provider to identify reasons for inconsistencies and resolve issues.

3.2.5.4 Category-specific QA/QC and verification

Internal QA/QC and verification was possible throughout the processes of compiling the NIR since all data that was made available to all inventory compilers who can also check the data. Furthermore, support provided by external experts through capacity building in-country visits in previous years has also addressed QA/QC and verification procedures.

3.2.5.5 Category-specific recalculations

Some activity data values in category 1.A.2 have been updated. These revisions were made to adjust values for specific sub-categories and years to ensure alignment with the Eurostat datasets. The affected years of these changes are years 2018 to 2020 and 2022 to 2023. This situation was rectified, giving rise to the recalculations presented in the tables below (Table 3-16, Table 3-17, Table 3-18), showing recalculations for CO₂, CH₄ and N₂O in year 2023 and recalculations for N₂O for years 2018 to 2020 and years 2022 - 2023.

Table 3-16 Recalculation from category Manufacturing Industries and Construction (Liquid Fuels) - (CO₂ – Gg CO₂eq)

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	52.67	52.67	0.00%	0.00
1991	54.61	54.61	0.00%	0.00
1992	63.49	63.49	0.00%	0.00
1993	65.16	65.16	0.00%	0.00
1994	70.49	70.49	0.00%	0.00
1995	75.31	75.31	0.00%	0.00
1996	75.96	75.96	0.00%	0.00
1997	78.30	78.30	0.00%	0.00
1998	59.72	59.72	0.00%	0.00
1999	63.46	63.46	0.00%	0.00
2000	62.44	62.44	0.00%	0.00
2001	56.46	56.46	0.00%	0.00
2002	59.59	59.59	0.00%	0.00
2003	64.04	64.04	0.00%	0.00
2004	64.18	64.18	0.00%	0.00
2005	27.76	27.76	0.00%	0.00
2006	30.66	30.66	0.00%	0.00
2007	36.86	36.86	0.00%	0.00
2008	36.86	36.86	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2009	24.62	24.62	0.00%	0.00
2010	30.75	30.75	0.00%	0.00
2011	15.27	15.27	0.00%	0.00
2012	27.75	27.75	0.00%	0.00
2013	53.48	53.48	0.00%	0.00
2014	62.70	62.70	0.00%	0.00
2015	59.70	59.70	0.00%	0.00
2016	59.51	59.51	0.00%	0.00
2017	53.50	53.50	0.00%	0.00
2018	53.67	53.67	0.00%	0.00
2019	62.26	62.26	0.00%	0.00
2020	81.03	81.03	0.00%	0.00
2021	85.28	85.28	0.00%	0.00
2022	93.78	93.78	0.00%	0.00
2023	64.68	38.96	-39.77%	-25.72
2024	N/A	40.44	N/A	N/A

Table 3-17 Recalculation from category Manufacturing Industries and Construction (Liquid Fuels) - (CH₄ – Gg CO₂eq)

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.06	0.06	0.00%	0.00
1991	0.06	0.06	0.00%	0.00
1992	0.07	0.07	0.00%	0.00
1993	0.07	0.07	0.00%	0.00
1994	0.08	0.08	0.00%	0.00
1995	0.08	0.08	0.00%	0.00
1996	0.08	0.08	0.00%	0.00
1997	0.08	0.08	0.00%	0.00
1998	0.06	0.06	0.00%	0.00
1999	0.07	0.07	0.00%	0.00
2000	0.07	0.07	0.00%	0.00
2001	0.06	0.06	0.00%	0.00
2002	0.06	0.06	0.00%	0.00
2003	0.07	0.07	0.00%	0.00
2004	0.07	0.07	0.00%	0.00
2005	0.03	0.03	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2006	0.03	0.03	0.00%	0.00
2007	0.04	0.04	0.00%	0.00
2008	0.04	0.04	0.00%	0.00
2009	0.02	0.02	0.00%	0.00
2010	0.03	0.03	0.00%	0.00
2011	0.01	0.01	0.00%	0.00
2012	0.03	0.03	0.00%	0.00
2013	0.06	0.06	0.00%	0.00
2014	0.06	0.06	0.00%	0.00
2015	0.06	0.06	0.00%	0.00
2016	0.06	0.06	0.00%	0.00
2017	0.05	0.05	0.00%	0.00
2018	0.05	0.05	0.00%	0.00
2019	0.06	0.06	0.00%	0.00
2020	0.08	0.08	0.00%	0.00
2021	0.09	0.09	0.00%	0.00
2022	0.10	0.10	0.00%	0.00
2023	0.06	0.04	-44.90%	-0.03
2024	N/A	0.04	N/A	N/A

Table 3-18 Recalculation from category Manufacturing Industries and Construction (Liquid Fuels) - (N₂O – Gg CO₂eq)

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.10	0.10	0.00%	0.00
1991	0.11	0.11	0.00%	0.00
1992	0.13	0.13	0.00%	0.00
1993	0.13	0.13	0.00%	0.00
1994	0.14	0.14	0.00%	0.00
1995	0.15	0.15	0.00%	0.00
1996	0.15	0.15	0.00%	0.00
1997	0.16	0.16	0.00%	0.00
1998	0.12	0.12	0.00%	0.00
1999	0.13	0.13	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2000	0.12	0.12	0.00%	0.00
2001	0.11	0.11	0.00%	0.00
2002	0.12	0.12	0.00%	0.00
2003	0.13	0.13	0.00%	0.00
2004	0.13	0.13	0.00%	0.00
2005	0.05	0.05	0.00%	0.00
2006	0.05	0.05	0.00%	0.00
2007	0.07	0.07	0.00%	0.00
2008	0.07	0.07	0.00%	0.00
2009	0.04	0.04	0.00%	0.00
2010	0.05	0.05	0.00%	0.00
2011	0.02	0.02	0.00%	0.00
2012	0.05	0.05	0.00%	0.00
2013	0.10	0.10	0.00%	0.00
2014	0.12	0.12	0.00%	0.00
2015	0.12	0.12	0.00%	0.00
2016	0.11	0.11	0.00%	0.00
2017	0.10	0.10	0.00%	0.00
2018	0.10	0.10	0.00%	-0.00
2019	0.11	0.11	-0.00%	-0.00
2020	0.16	0.16	-0.00%	-0.00
2021	0.16	0.16	0.00%	0.00
2022	0.18	0.18	0.00%	0.00
2023	0.12	0.06	-46.74%	-0.05
2024	N/A	0.065	N/A	N/A

3.2.5.6 Category-specific planned improvements

An improvement measure carried out in this category was the disaggregation of data for the category manufacturing industries, for years 2018 till 2023.

3.2.6 SECTORAL APPROACH - TRANSPORT (ETF 1A3)

The Transport category comprises the combustion of fuel by all forms of transportation in the Maltese islands. The category is divided into three distinct subcategories:

- Domestic Aviation
- Road Transportation
- Domestic Navigation

In 2024, transport-related GHG emissions total 787.68 kt CO₂eq, accounting for about 36% of Malta's total GHG emissions (Table 3-19). There was no significant long-term decrease in emissions in any of the subcategories up to 2021, except for a temporary decline in 2020 and 2021 due to the COVID-19 pandemic. Results of the key categories analysis for the transport category can be found in Table 3-20.

Table 3-19 Total GHG emissions in kt CO₂eq from category 1.A.3-Transport.

1.A.3 Transport								
GHG Source Category	Greenhouse Gas Emissions (in kt CO ₂ eq)							
	1990	1995	2000	2005	2010	2015	2020	2024
1.A.3. Transport	351.09	450.42	503.59	530.01	578.84	585.54	579.99	787.68
a. Domestic Aviation ^a	1.2	2.04	2.08	1.87	2.71	1.44	0.15	4.14
b. Road Transportation ^{a,c}	338.18	430.91	484.84	495.32	522.42	547.13	524.98	690.24
c. Railways	NA	NA	NA	NA	NA	NA	NA	NA
d. Domestic Navigation ^{a,b}	11.91	17.48	16.68	32.82	53.72	37.97	54.86	93.30
e. Other Transportation (Off-Road)	IE	IE	IE	IE	IE	IE	IE	IE
Notes:								
a.) Excludes emissions from military equipment, which are reported under sub-category 1.A.5-Other (Not Specified Elsewhere)								
b.) Excludes emissions from fishing vessels which are reported under sub-category 1.A.4.c.iii-Fishing								
c.) Includes off-road emissions								

Table 3-20 Key Categories.

Key Categories						
Subcategory	Without LULUCF			With LULUCF		
	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	N ₂ O
1.A.3. Transport						
a. Domestic Aviation	x	x	x	x	x	x
b. Road Transportation	✓	x	x	✓	x	x
c. Railways	NA	NA	NA	NA	NA	NA

Key Categories						
Subcategory	Without LULUCF			With LULUCF		
	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	N ₂ O
1.A.3. Transport						
d. Domestic Navigation	✓	x	x	✓	x	x
e. Other Transportation (Off-Road)	IE	IE	IE	IE	IE	IE

3.2.6.1 Civil Aviation 1.A.3.a

This sub-category covers all GHG emissions from domestic air transport, excluding military aviation. As per the 2006 IPCC Guidelines (IPCC 2006), emissions from military air transport are reported under the "Other (Not Specified Elsewhere) — Mobile" subcategory (ETF category 1.A.5.b).

Malta has only one national airport, and Domestic flights primarily consist of small aircraft used by training schools, helicopters for search and rescue operations, and emergency medical transport between the two main islands. Recreational flights by small aircraft are also included.

Emissions from ground transport at airports, related to transport fuels, fall under the Road Transport category (1.A.3.b). Flights originating in Malta with international destinations are classified as international and reported separately under Memo Items — International Bunkers (ETF category 1.D.1.a).

The methodology for estimating emissions in the Domestic Aviation subcategory follows a Tier 1 approach. The total greenhouse gas emissions for this category, broken down by gas and expressed in kilo tonnes (kt) of CO₂ equivalent, using Global Warming Potential (GWP) values from the IPCC's Fifth Assessment Report (AR5), are illustrated in Figure 3-7 below. This visualization provides insight into the relative contributions of different gases to domestic aviation emissions.

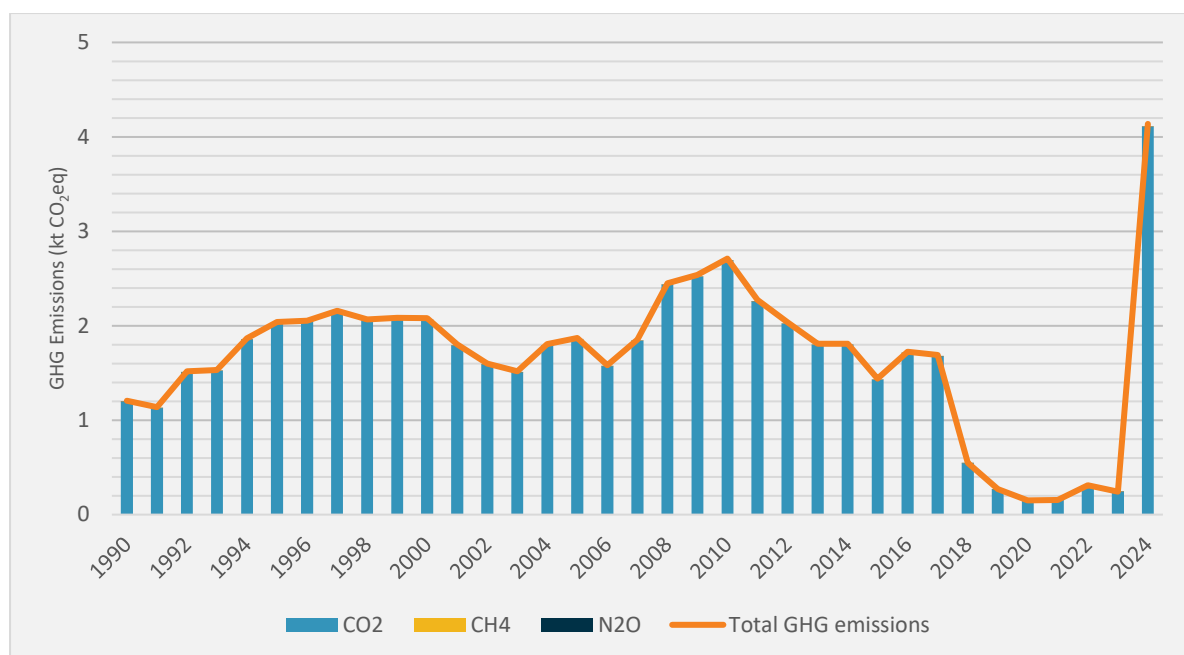


Figure 3-7 Total GHG emissions and emissions by gas. Category 1.A.3.a-Domestic Aviation.

Methodological issues

In line with the IPCC Good Practice Guidance, emissions from any fuel listed in the national energy balance for domestic aviation are reported in the National Inventory Report. For the period 1990–2024, greenhouse gas emissions from civil aviation are estimated using a Tier 1 approach, based on the following formula:

$$Emissions = \sum_j (Fuel\ Consumption_j \cdot Emission\ Factor_j)$$

Activity Data

The fuel used for domestic aviation in Malta includes jet kerosene and aviation gasoline. Historical fuel consumption data for the period 1990–2006 was collected by the Malta Resources Authority from the relevant aviation fuel suppliers. During this period, there was only one active supplier on the Maltese islands.

An analysis of fuel consumption data from 1990 to 2021 revealed inconsistencies in the time series, with different sources used for certain periods. Annex 3 provides further details on the various data sources, as well as any gap-filling or interpolation methods applied.

Domestic aviation fuel data covering the period from 2015 onward is available through EUROSTAT's online database. For the present submission, fuel consumption data was obtained from the NSO, which is responsible for submitting this data to EUROSTAT. The following table (Table 3-21) presents the fuel consumption data for 2024. The substantial increase in national aviation sales of Jet Fuel in the year 2024, as compared to the year 2023, is due to a change in the excise duty payment procedure by the Customs Department. Prior to the year 2024, Jet Fuel sales for national aviation purposes were sold under duty suspension and reported as international aviation. As from year 2024, national aviation sales carry a duty paid status and have started to be reported as national aviation. According to the definition provided by Eurostat the international and national split should be determined by point of departure and arrival. If both are in Malta, then that would be considered a national flight. If the departure is in Malta and the arrival is abroad, then that would be an international flight. However, the operator does not have such information of where flights end their voyage, thus, they only use the duty status to separate international from national aviation.

Fuel used for military aviation is excluded from domestic aviation reporting and is reported under category 1.A.5.b.

Table 3-21 Statistical fuel consumption. Category 1.A.3.a: Domestic Aviation.

Statistical Fuel Consumption: Domestic aviation			
Fuel Type	Fuel Consumption (2023)	Fuel Consumption (2024)	Unit
Jet Kerosene	2.14	56.07	TJ
Aviation Gasoline	1.28	1.38	TJ

Emission Factors and Net Calorific Values

The emission factors used for domestic aviation emissions of CO₂, CH₄, and N₂O are the IPCC default values as presented in the guidelines. For NO_x, CO, and NMVOCs, the IPCC Emission Factors Database and the EMEP/EEA Guidebook were used. Table 3-22 and Table 3-23 summarize the sources regarding Emission Factors and Net Calorific Values used for this category.

Table 3-22 Default emissions factors and net calorific values used for category 1.A.3.a: Domestic Aviation-Jet kerosene.

Default Emission Factors & NCVs: Domestic Aviation (Jet kerosene)			
	Jet Kerosene	Unit	Source
CO ₂	71500	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.6.4 p.3.64
CH ₄	0.5	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.6.4 p.3.64
N ₂ O	2	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.6.4 p.3.64
NO _x	11	kg/tonne of fuel	IPCC Emission Factors Database
CO	7	kg/tonne of fuel	IPCC Emission Factors Database
NMVCOs	0.7	kg/tonne of fuel	IPCC Emission Factors Database
NCV	44.1	TJ/Gg	IPCC Guidelines-Volume 2: Energy, Table 1.2 p.1.18

Table 3-23 Default emissions factors and net calorific values used for category 1.A.3.a: Domestic Aviation-Aviation Gasoline.

Default Emission Factors & NCVs: Domestic Aviation (Aviation Gasoline)			
	Aviation Gasoline	Unit	Source
CO ₂	70000	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.6.4 p.3.64
CH ₄	0.5	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.6.4 p.3.64
N ₂ O	2	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.6.4 p.3.64
NO _x	4	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-2 & Table 3-3, p.20
CO	1200	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-2 & Table 3-3, p.20
NMVCOs	19	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-2 & Table 3-3, p.20
NCV	44.3	TJ/Gg	IPCC Guidelines-Volume 2: Energy, Table 1.2 p.1.18

The SO₂ emission factor for jet kerosene was calculated based on a sulphur content of 0.005%, in accordance with the IPCC 2006 guidelines. For aviation gasoline, the SO₂ emission factor was taken from the EEA/EMEP CORINAIR 2019 Guidebook.

3.2.6.1.1 Uncertainties and time-series consistency

The same methodology and emission factors have been applied consistently across the entire period (1990–2024) for estimating emissions. As a Tier 1 approach is used, the emissions are directly proportional to the fuel consumption. This means that the accuracy of the emission estimates is influenced by the assumption that the relationship between fuel consumption and emissions remains constant over time and is also independent of the engine type or aircraft model. In the context of Tier 1 methodology, emissions are calculated using default emission factors, which are applied uniformly across the period without accounting for variations in technology, operational practices, or aircraft-specific characteristics.

Figure 3-8 presents the fuel consumption in domestic aviation (shown as stacked columns) alongside the CO₂ emissions (represented by the dark blue line) for the period 1990–2024. This visualization highlights the trend in fuel consumption and its direct correlation with CO₂ emissions over time, illustrating how changes in aviation activity have influenced emissions in this sector.

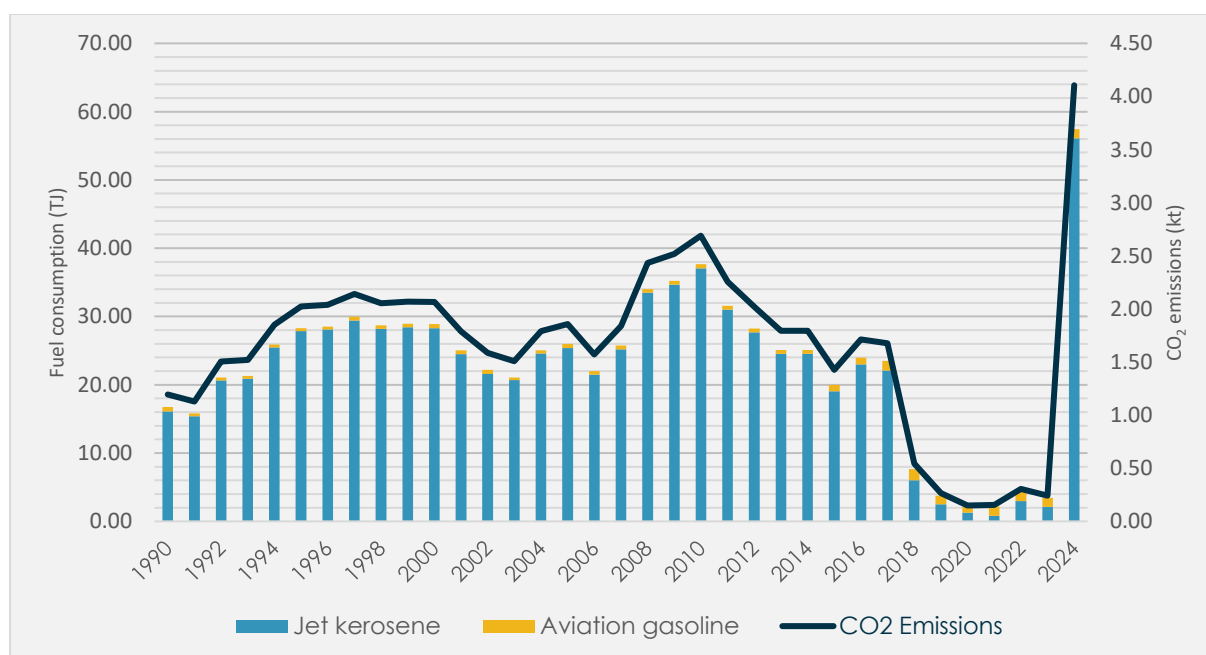


Figure 3-8 Total fuel consumption and CO₂ emissions. Category 1.A.3.a-Domestic Aviation.

It is important to highlight that domestic aviation is a very small contributor to total emissions. For instance, in 2024, the year with the highest emissions from this category, it accounted for 0.5% of total transport emissions. Given that there is only one airport on the Maltese Islands, domestic flights primarily consist of training school flights, recreational flights by small aircraft, and test flights. Additionally, the total fuel consumption is influenced by military fuel use, which

is subtracted from the total amount reported in the national energy balance and is not included in this category.

3.2.6.1.2 Category-specific QA/QC and verification

Domestic aviation has undergone Tier 1 QA/QC checks as outlined in the IPCC Guidelines. The activity data, methods, and any changes are thoroughly documented within the domestic aviation worksheets, stored in electronic form for traceability. Additionally, information on data sources, as well as any interpolation or extrapolation methods used for the activity data, are provided in Annex 3.

To ensure the reliability and consistency of the data, the QA/QC process includes regular internal reviews and verification procedures. These checks are conducted annually or whenever significant data revisions are made. Any discrepancies identified during the QA/QC process are addressed through correction or clarification of the data.

3.2.6.1.3 Category-specific recalculations

No recalculations were performed for this category.

3.2.6.1.4 Category-specific planned improvements

There are currently no planned improvements for this category. As the necessary data to move to higher tiers is not available, the CAA is unable to upgrade the methodology from Tier 1 to Tier 2 or 3. However, should the required data become accessible in the future, it will be reviewed and the methodologies will be revised to align with the higher-tier approaches.

Given the current limitations, the scope for improvement within the Tier 1 methodology is restricted. However, the CAA will continue to carry out regular QA/QC checks to ensure the accuracy and consistency of the time series. These ongoing quality assurance efforts are crucial for maintaining the reliability of the data and ensuring the accurate representation of domestic aviation emissions in the national inventory.

3.2.6.2 Road transport (ETF 1.A.3.b)

This section outlines the estimation of emissions related to category 1.A.3.b - Road Transportation. It includes all combustion and evaporative emissions resulting from fuel consumption for automotive purposes, encompassing both on-road and off-road activities,

ground operations at airports and harbours, and military automotive use. Military vehicles, primarily troop-carrying trucks, are not excluded from the total vehicle stock, meaning any fuel consumed by military vehicles for automotive purposes is not subtracted from national totals and is included in this category. Figure 3-9 illustrates the total GHG emissions from road transportation by vehicle type, while Figure 3-10 shows the share of emissions by vehicle type and the distribution of fuel consumption by fuel type for 2024 (activity data for 2024 is provisional). The fuels used in road transport include diesel oil, motor gasoline, LPG, and biodiesel, with the latter being sold pre-blended with diesel since the implementation of EN590 (diesel) and EN228 (petrol) standards in 2010.

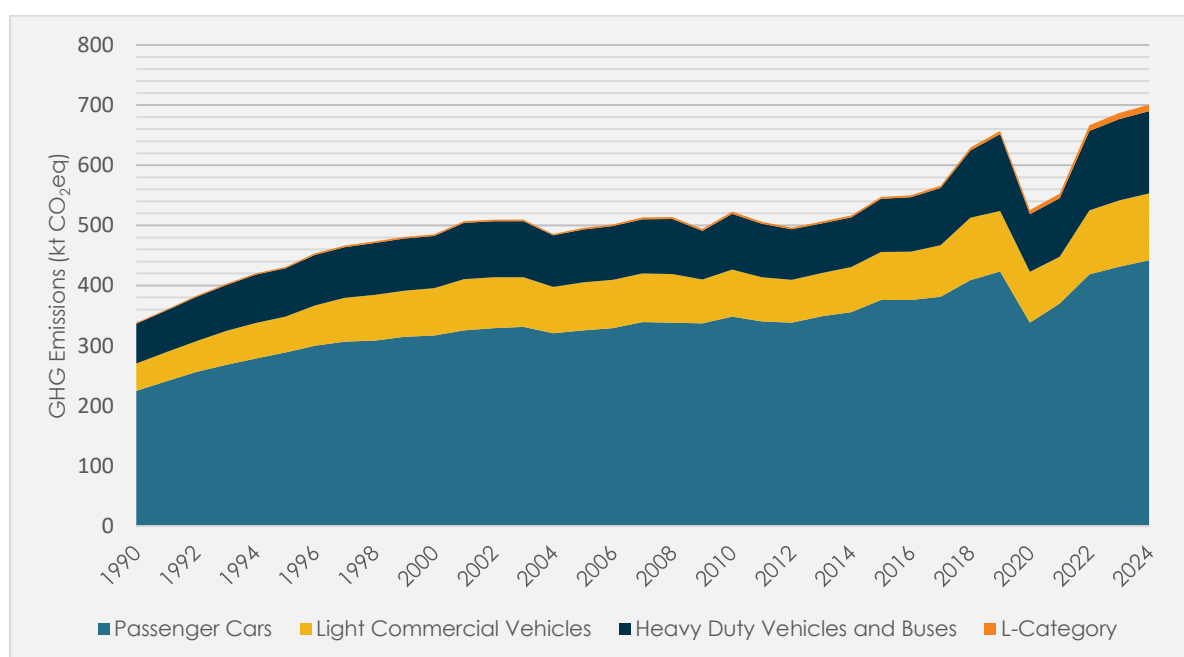


Figure 3-9 Total GHG Emissions in kt CO₂ eq. by vehicle category (1990-2024).

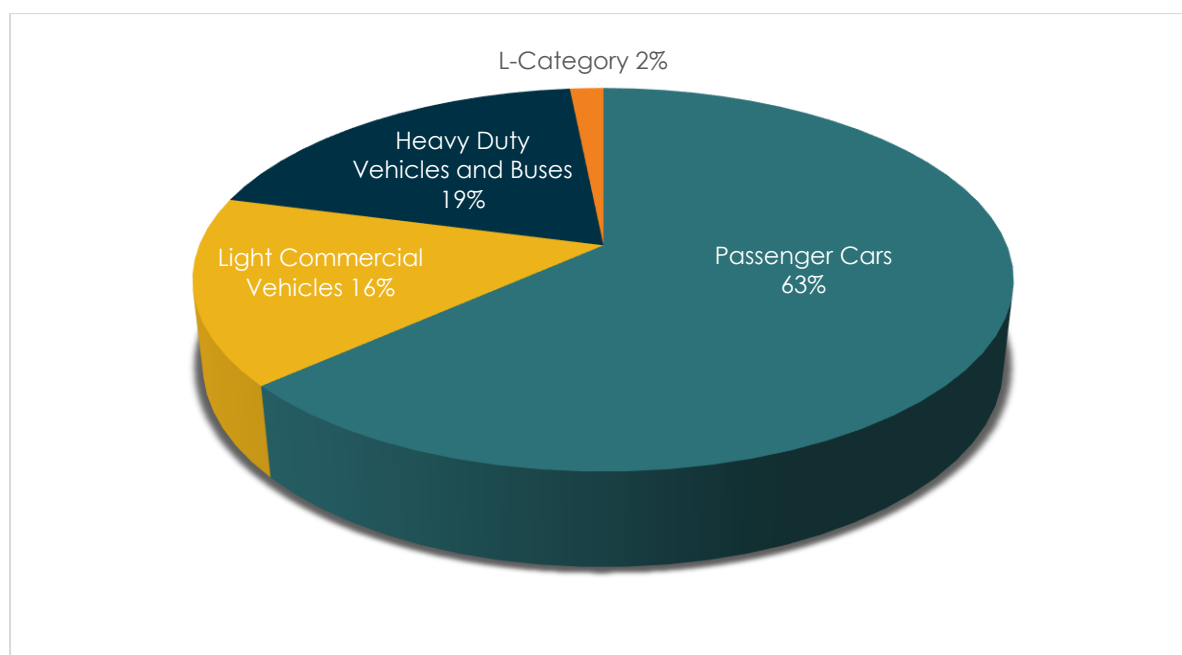


Figure 3-10 Share of emissions by vehicle type and share of fuel by type, in 2024.

3.2.6.2.1 Methodological issues

CO₂ emissions are estimated following the IPCC 2006 Tier 1 methodology. Since fuel consumption disaggregated by vehicle type (cars, light duty vehicles, heavy duty vehicles, buses, and L-category) is not available, the allocation of fuel to each category is estimated using the COPERT V model. The energy consumption for each sub-category is extracted and applied as activity data, following the 2006 IPCC guidelines Tier 1 approach, using the default CO₂ emission factors and default net calorific values provided by the 2006 IPCC guidelines (Table 3-24). Please note that country-specific CO₂ emission factors are unavailable due to the lack of data on the carbon content of fuels used in road transportation. Given the diversity of vehicle types, activities, and fuels, the emission factors are numerous and complex. In order to cope with this complexity, road transport CH₄ and N₂O emission estimates are calculated using the COPERT V model, which follows a detailed Tier 3 method. Implied Emission Factors for CH₄ and N₂O can be found in Table 3-25. NO_x, SO₂, CO and NMVOCs emissions are also estimated by COPERT.

The model calculates emissions following a methodology which is very similar to the one provided in the IPCC 2006 guidelines, which is based on vehicle kilometres rather than fuel sold. To balance the statistical and the calculated energy consumption, the user can input data regarding total fuel sales, per fuel type and enable the 'Energy Balance' function. The software follows a two-step approach. First, it matches the fossil/bio energy consumption ratio defined in the statistical values by modifying the blend type and blend share. Once this is achieved a second modification to the mileage is applied in the form of a correction factor

to match the total statistical energy consumption level. These updated values for both the fuel blend characteristics and the annual mileage are then used to calculate the total emissions.

Table 3-24 CO₂ Emission Factors and Net Calorific Values for category 1.A.3.b-Road Transport.

CO ₂ Emission Factors and Net Calorific Values: Road Transport					
Fuel Type	CO ₂ EF (kg/TJ)	source		NCV	source
Petrol	69 300	IPCC	Guidelines/Volume	44.3	IPCC Guidelines/Volume 2/Chapter 1- Introduction, table 1.2, p. 1.18
Diesel	74 100	2/Chapter 3- Mobile Combustion, Table 3.5.2, p 3.50		43.0	
LPG	63100			47.3	

Table 3-25 CH₄ and N₂O Implied Emission Factors for category 1.A.3.b-Road Transport (2024).

CH ₄ and N ₂ O Implied Emission Factors Values: Road Transport (2024)			
Fuel Type	CH ₄ IEF (kg/TJ)	N ₂ O IEF (kg/TJ)	source
Petrol	7.22	0.69	ETF tables
Diesel	1.03	2.23	
LPG	9.72	1.21	
Biomass	1.18	2.55	

COPERT input parameters

Environmental Information:

This form requires the values for monthly average minimum and maximum temperatures. Data related to the relative humidity per month, which is also provided in this form, is used to calculate the load of air-conditioning (A/C) and estimate emissions from fuel evaporation. These parameters are obtained annually (Table 3-26), from the NSO.

Table 3-26 Environmental Information for 2024. Category 1.A.3.b-Road Transport.

Environmental Information: Road Transport (2024)			
Month	Minimum Temperature (°C)	Maximum Temperature (°C)	Humidity (%)
January	11.1	17.2	74.2
February	11.1	17.6	76.8
March	12.2	20.1	76.1

April	13.5	21.2	69.9
May	16.9	25.3	70.7
June	21.1	30.5	64.1
July	23.5	33.5	59
August	24.7	33.4	66.9
September	22.0	29.0	72.6
October	18.9	26.1	72.7
November	14.9	21.9	74.3
December	11.5	17.6	71.6

Trip Characteristics

The average Trip Length (km) and Trip Duration (hour) are provided by Transport Malta (TM) which is the national authority for Transport in Malta. The provided values are outputs of the National Transport Model, a mathematical model which simulates network conditions during peak period (AM and PM) across the Maltese transport network (though with a focus on upper hierarchy roads). The model is a typical four-stage traffic model which takes into consideration: Trip Generation, Trip Distribution, Mode Choice and Trip Assignment. Trip length influences the cold start emission factors and energy consumption, while the trip duration affects the evaporative emissions factors.

Table 3-27 Trip Length (km) and Trip Duration (h). Category 1.A.3.b-Road Transport.

Trip Characteristics: Road Transport		
2024	Trip Length (km)	Trip Duration (h)
Passenger Cars	12	0.25
Light Commercial Vehicles	12	0.25
Heavy Duty Trucks	44	0.85
Buses	44	0.85
L-Category	12	0.25

Fuel Specifications

COPERT default values are used for most of the Fuel Specifications, such as the Hydrogen to Carbon ratio and density. Sulphur content is provided annually by the Regulator for Energy

and Water Services (REWS). SO₂ emissions from LPG are not estimated, as sulphur content for liquified petroleum gas is not available. Fuel specifications such as H:C ratio or O:C ratio will affect any CO₂ emissions. The density of fuel is used to estimate the total fuel consumed and the Energy balance. Heavy metal content and advanced fuel specification have an effect on the heavy metal emissions and on CO, VOC, Nox, and MP emissions of older vehicles. Table 3-28 presents the values used for the current submission.

Table 3-28 Fuel specifications for category 1.A.3.b-Road Transport.

Fuel Specifications: Road Transport								
Fuel Type	Energy [MJ/kg]	Content	H:C Ratio	O:C Ratio	source	S Content* [ppm wt]	source	
Petrol	43.774		1.86	0	COPERT V	8.26	Country (REWS)	Specific
Diesel	42.695		1.86	0	COPERT V	5.30	Country (REWS)	Specific
LPG	46.565		2.525	0	COPERT V	-	-	
Notes: * S content refers to 2024 only.								

Statistical Consumption

COPERT V calculates emissions following a methodology which is very similar to the one provided in the IPCC 2006 guidelines, and which is based on vehicle kilometres rather than fuel sold. To balance the statistical and the calculated energy consumption, fuel sales per fuel type, are fed into the model. This data is available in the Eurostat oil Balance. Statistical fuel consumption for 2024 is presented in Table 3-29. An inbuilt COPERT function (Energy Balance) assists in balancing statistical and calculated energy consumption. To do so, the software has a two-step approach. First, it matches the fossil/bio energy consumption ratio defined in the statistical values by modifying the blend type. Once this is achieved a second modification to the mileage and blend share is applied in the form of a correction factor to match the total statistical energy consumption level. These updated values for both the fuel blend characteristics and the annual mileage are then used to calculate the total emissions. The statistical energy consumption is taking into account by the model while estimating the Blend

share, bi-fuel share and the mean activity. All these parameters will affect the final energy consumption and emissions.

Table 3-29 Statistical fuel consumption in TJ for category 1.A.3.b-Road Transport.

Fuel Type	Fuel Consumption
Diesel	5,656.37
Petrol	3,789.98
LPG	43.21
Blended biodiesel	591.93

Reid Vapor Pressure

The monthly Reid Vapor Pressure is provided by REWS (Table 3-30).

Table 3-30 Reid Vapor Pressure in kPa for category 1.A.3.b-Road Transport.

Month	RVP (kPa)
January	75.60
February	76.79
March	76.14
April	67.50
May	-
June	57.85
July	58.72
August	57.60
September	57.78
October	58.21
November	57.97
December	67.03

Share of ETBE in Bioethanol

According to the REWS, there is no ETBE use in Malta, thus, the percentage in COPERT is set to 0%. This statement is confirmed with the agency annually.

Share of FAME in Biodiesel

The share of FAME in biodiesel is usually calculated based on the article 7a of the Fuel Quality Directive (FQD). Since the FQD is only available from 2017 onwards, for the period 2010-2016 the default value for the Share of FAME in Biodiesel (80%) provided by COPERT was used. In 2024 the only type of blended biofuel used was HVO and thus there is 0% of FAME.

Share of FAME in Biodiesel [%]	g fossil CO ₂ / g FAME [g/g]	g bio CO ₂ / g FAME [g/g]	FAME Energy Content [MJ/kg]
0%	0.15	2.68	37.1

Figure 3-11 FAME specifications for category 1.A.3.b: Road Transport (2024).

Stock Configuration and Activity Data

This data is one of the necessary forms required as input by the user in COPERT. The Lifetime Cumulative Mileage is relevant for both the calculation of evaporative emissions and the estimation of mileage degradation parameters. This value is the mean distance travelled by each vehicle of a specific technology level since their introduction in the market. The value is also used to provide an emission degradation factor depending on vehicle age (or total mileage driven).

In the case of the automatic energy balance, for the calculated consumption to match the statistical consumption, COPERT calculates a new Mean Activity. This new mean activity is used to calculate both energy consumption and emissions.

The period 1995 - 2005 data was extracted from the national Vehicle Registration and Administrative System Database (VERA), provided by Transport Malta (TM). The VERA

database is the only register that contains the complete details of all vehicles registered and licensed in Malta. Data for total vehicle fleet categorisation in Malta is only available for 1995 onwards. To have a consistent timeseries, an exercise has been carried out to categorise the vehicle fleet according to euro standards, for years from 1990 to 1994. The vehicle fleet of year 1995 was used to calculate backwards such categorisations (see Annex 3 for more information) illustrates the mean and lifetime cumulative activity, for each category, were provided by the same model. According to the documentation of the transport model EWA developed, estimates of the annual VKM driven, were provided by NSO and are based on a sample of vehicles which carried out a Vehicle Roadworthiness Test (VRT) in that year. The VRT data include information of the vehicle type, engine size/ vehicle weight, fuel type, year of manufacture, and sample of vehicles feeding into the annual VKM estimate. In the same documentation, provided by EWA the following is stated:

“The NSO noted that the annual average VKM was calculated as follows:

- $\text{VRT Mileage difference} = \text{VRT2} - \text{VRT1} = A$
- $\text{VRT Days} = \text{VRT Date 2} - \text{VRT Date 1} = B$
- $\text{VKM average / day} = A/B = C$
- $\text{Annual Ave. VKM} = C \times 365 \text{ days} = D$

Only vehicles with an annual average VKM between $500\text{KM} \leq D \leq 150,000\text{KM}$ were considered (NSO, 2018) to remove the effect of data anomalies.”

Circulation Data

The average Speed and the mileage percentage driven by each vehicle technology per driving mode is provided by Transport Malta. Speeds affect hot and cold emission and energy consumption factors. Road share parameters affect emissions and energy consumption split in different driving modes.

Table 3-31 Circulation data for category 1.A.3.b-Road Transport.

Trip Characteristics: Road Transport (2024)				
	Urban Peak	Urban Off Peak	Rural	Highway
Road share	3.0%	34%	29%	34%
Speed	14.92	28.59	14.40	53.76

Other Parameters

Parameters where country specific data were not available, the default COPERT V parameters were used. A few examples are, the Fuel Evaporation Data, the A/C usage, Technology share and Driving conditions.

Emissions

The type of emissions includes:

Hot exhaust emissions:

Emissions from the vehicle exhaust when the engine has warmed up to its normal operating temperature.

Cold Start Emissions:

The excess emissions that occur when a vehicle is started with its engine below its normal operating temperature.

Emissions are calculated for vehicles of the following types:

- Passenger Cars: Petrol, Diesel, Petrol Hybrid, LPG Biofuel
- Light Commercial Vehicles (Petrol, Diesel)
- Heavy Duty Trucks (Petrol, Diesel)
- Buses and coaches (Diesel)
- Motorcycles (Petrol)

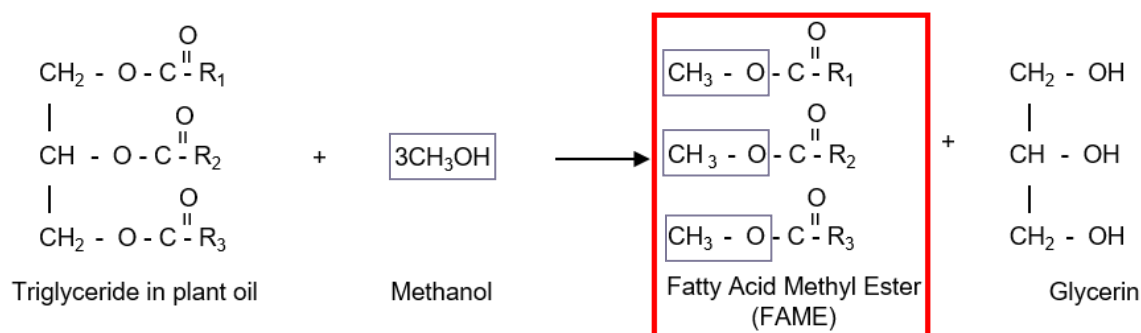
Carbon Dioxide Emissions

CO₂ from fossil fuels

CO₂ from fossil fuels, are estimated following a fuel-based Tier 1 approach.

CO₂ from biofuels

Biodiesel in Malta is sold preblended. Most of the blended biodiesel is of biogenic origin (Hydrotreated Vegetable Oil-HVO), thus, CO₂ emissions from HVO are not included in the national totals but are estimated and reported separately as memo item. Biodiesel includes an amount of Fatty Acid Methyl Esters (FAME) which contains methanol (fossil origin, see Figure below). Emissions from this fossil part of FAME is included in national totals and is reported in category 1.A.3.b-Road transportation under “other fossil fuels”, for each sub-category.



CO₂ emissions from both the biogenic and fossil part of biodiesel are estimated using the COPERT V model. COPERT requires the share of FAME in total biodiesel, which was calculated based on the National Oil Balance, provided by REWS.

Emissions from Lubricants

Due to unavailability of disaggregated data on lubricant use, total importation data is used to calculate emissions from lubricants in road transportation. The assumption is that lubricants imported in one year are used throughout that same year and as a result emissions are attributed in whole to that year. In addition, it is assumed that lubricants in road transport are consumed only by 2-strokes motorcycles. Total lubricant consumption in Malta is provided by the NSO.

Gasoline consumption for 2-stroke motorcycles is obtained from COPERT. According to the 2006 IPCC Guidelines, Volume 2 Chapter 3 Box 3.2.4, the common mixture of lubrication oil and gasoline are 1:25, 1:33 and 1.50 depending on the engine type. The median value of 1.33 is chosen to calculate the amount of lubricant used in category 1.A.3.b.iv-Road Transportation: Motorcycles. The CO₂ emissions from lubricants using the Tier 1 methodology and the default CO₂ EF from the IPCC guidelines (73300 kg/TJ). Lubricant specifications are not available and the default specifications by COPERT are used.

Non-CO₂ Emissions

CH₄ and N₂O for any fuel type (except lubricants) are calculated with COPERT V, based on specific emission factors (Tier 3 approach). All Emission factors for these gases are provided by the model. For CH₄ emissions, four values (mg/km) are provided: Cold Urban, Hot Urban, Rural, and Highway CH₄ emissions. The cold and hot urban part are estimated on the basis of cold-start distance. For N₂O emissions and in particular for petrol passenger cars and light commercial vehicles the following equation is used:

$$EF_{N_2O} = (a \times M_{cumulative} + b) \times Emission\ Factor_{BASE}$$

Where:

- A,b, EF_{BASE} depend on the technology level
- A,b, depend on fuel sulphur content
- Different factors for cold urban, hot urban, rural and highway are used.

The approach is much simpler when it comes to diesel cars, heavy duty vehicles and motorcycles. SO₂ emissions are also estimated with COPERT, using a country specific emission factor (Sulphur content is provided by REWS) and a Tier 1 approach. CO, NO_x and NMVOCs are calculated by COPERT following a detailed methodology, based on specific emission factors.

Non-CO₂ Emissions from Lubricants

As mentioned above, for the Category 1.A.3.b.iv Motorcycles, Malta reports only emissions arising from the use of Lubricants in motorcycles. CO₂ emissions from lubricants are estimated using the Tier 1 methodology and the default CO₂ EF from the IPCC guidelines (73300 kg/TJ). Although emissions of CH₄ and N₂O do arise from lubricant combustion in 2-stroke engines, these are assumed to be included in the hot exhaust emission factors for gasoline consumption in 2-stroke vehicles, thus, such emissions are not estimated separately, and they are reported as "IE".

3.2.6.2.2 Uncertainties and time-series consistency

The activity data for the current submission has been estimated using the Annual Energy Balance Eurostat data to derive fuel consumption for 2024. Consequently, the data presented in this report is provisional and will be updated using the COPERT model for the next submission.

For the previous submission, recalculations were performed for the entire time series (1990–2023) due to the adoption of an updated version of the COPERT model. This model is used to disaggregate fuel consumption by vehicle category and to estimate CH₄ and N₂O emissions. The key input parameters include:

- Vehicle stock (fleet): Number of vehicles per category.
- Distance travelled: Annual vehicle-kilometres travelled (vkm) per category.
- Statistical fuel consumption: Total fuel consumption, equivalent to the fuel sold in a given year, disaggregated by fuel type.

*No updates were made to statistical fuel consumption data.

Regarding the fleet, revisions were made to improve accuracy and ensure time series consistency. However, as vehicle fleet data are only available from 1995 onwards, a back-casting approach was required for earlier years, introducing potential uncertainties.

Similarly, data on mean activity levels were revised to enhance consistency across the time series. Distance travelled data were not consistently available across the entire time series, particularly before 2005, requiring the use of extrapolation and statistical methods. Additionally, vkm data is based on historical Vehicle Registration Tax (VRT) records, which are unavailable after 2017.

For these later years, extrapolation and statistical adjustments were again applied. Despite these limitations, the model calibrates vkm values to align with statistical fuel consumption, ensuring that total vkm accounted for the total reported fuel input. However, while overall fuel consumption remains consistent with reported fuel sales, the disaggregation of fuel use by vehicle category may involve some uncertainty due to reliance for vkm and vehicle stock data. This, in turn, could introduce uncertainties in the classification of sub-categories.

It is also important to highlight that category 1A3biii Heavy-Duty Trucks includes emissions from heavy-duty trucks, buses, and coaches. Additionally, the updated COPERT model version may apply slightly different emission factors to certain categories. However, these changes have been applied consistently across the time series.

3.2.6.2.3 Category-specific QA/QC and verification

A comprehensive QA/QC and verification process was conducted to ensure the accuracy and consistency of the time series for road transport emissions. This process involved a thorough review and validation of key input parameters, including fuel consumption, vehicle fleet data, and annual distance travelled, among others.

Furthermore, consistency checks were performed across the entire time series to identify and address any discrepancies or anomalies, particularly in the allocation of emissions across vehicle categories. Cross-referencing with external data sources, statistical methods, and model calibration techniques helped enhance the reliability of the estimates.

For further details on the QA/QC procedures and verification steps undertaken, refer to Annex 3.

3.2.6.2.4 Category-specific recalculations

No recalculations were performed for this category.

3.2.6.2.5 Category-specific planned improvements

With each submission, analyses are conducted to ensure time series accuracy and consistency while striving to obtain the most accurate data possible. A current limitation exists regarding the availability of vehicle-kilometres travelled (vkm) data by category and year. To address this, an ongoing exercise aims to identify the best possible method for obtaining such data and ensuring a more accurate time series. Once this exercise is finalised, recalculations will be performed accordingly.

Additionally, according to IPCC guidelines, Category 1.A.3.b – Road Transport should include only road vehicles, while construction and agricultural vehicles should be reported under separate categories. However, the fuel consumption values for gas/diesel oil, petrol, and LPG in road transport, as reported by Eurostat, currently include fuel used in these other vehicle categories due to a lack of distinction. A key planned improvement is to begin calculating emissions for non-road transport vehicles separately and allocating them to their respective categories instead of including them under Road Transport.

Moreover, emissions from transport fuels used at airports and harbours for ground transport are currently reported under Category 1.A.3.b – Road Transport. Efforts are underway to estimate these emissions separately and reallocate them under Category 1.A.3.e – Other Transportation.

Further refinements are also planned for COPERT input data, particularly regarding average mileage, trip duration, and trip length, to enhance the accuracy of emission estimates.

3.2.6.3 Railways (ETF 1.A.3.c)

This category does not occur in Malta.

3.2.6.3.1 Methodological issues

Not applicable.

3.2.6.3.2 *Uncertainties and Time-Series Consistency*

Not applicable.

3.2.6.3.3 *Category-specific QA/QC and verification*

Not applicable.

3.2.6.3.4 *Category-specific recalculations*

Not applicable.

3.2.6.3.5 *Category-specific planned improvements*

Not applicable.

3.2.6.4 Domestic (Water-Borne) Navigation (ETF 1.A.3.d)**3.2.6.4.1 *Category description***

This subcategory covers all GHG emissions from domestic marine transport, including boats, yachts, pleasure craft, jet skis, and passenger ferries. As per the 2006 IPCC Guidelines (IPCC 2006), emissions from fuel consumed by military vessels are reported under the "Other (Not Specified Elsewhere) — Mobile" subcategory (ETF 1.A.5.b). Emissions from fuel used for international voyages are classified as "bunker" emissions and are not included in national totals. Instead, they are estimated and reported separately under Memo Items — International Bunkers (ETF 1.D.1.b). Meanwhile, emissions from fuel consumption by fishing vessels fall under the Agriculture/Forestry/Fishing category (ETF 1.A.4.c).

The methodology for estimating emissions in the Domestic Navigation subcategory follows a Tier 1 approach. The total greenhouse gas emissions for this category, broken down by gas and expressed in kilo tonnes (kt) of CO₂ equivalent, using Global Warming Potential (GWP) values from the IPCC's Fifth Assessment Report (AR5), are illustrated in Figure 3-12 below. This visualization provides insight into the relative contributions of different gases to domestic aviation emissions.

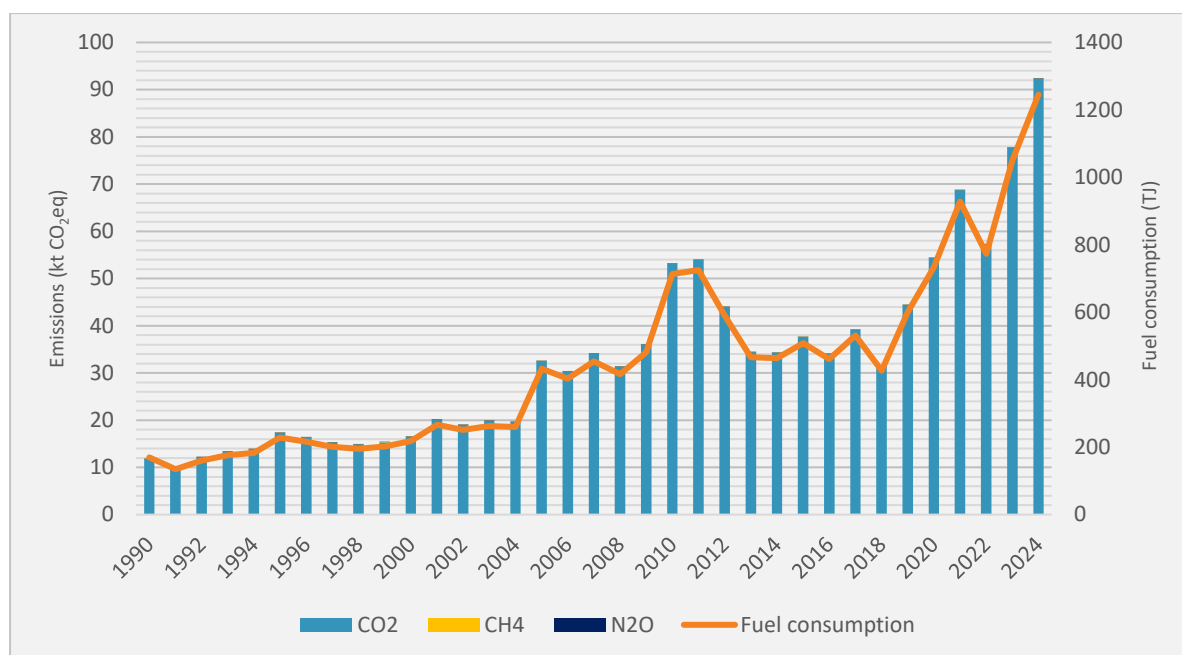


Figure 3-12 Total fuel consumption and total GHG emissions. Category 1.A.3.d-Domestic Navigation.

3.2.6.4.2 Methodological issues

The methodology complies with the IPCC Tier 1 technique for GHG emissions, which is based on the relative consumption of energy per fuel and default emission factors from the 2006 IPCC Guidelines.

$$Emissions = \sum_j (Fuel\ Consumption_j \cdot Emission\ Factor_j)$$

The methodology used to estimate SO₂ emissions is considered an IPCC Tier 1 approach using a country specific emission factor, calculated based on the sulphur content of fuel. CO, NO_x and NMVOCs emissions are estimated according to the default methodology of EEA/EMEP CORINAIR (Guidebook 2019), which is based on the relative consumption of energy per fuel and default emission factors.

According to paragraph 20 of the Modalities, Procedures, and Guidelines (MPGs), each Member State is required to apply a tier methodology in accordance with the decision tree outlined in the IPCC Guidelines. Additionally, any subsequent version or refinement of the IPCC Guidelines agreed upon by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) shall be used. Each Party is also encouraged to apply the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands Guidelines. If a different methodological approach is adopted, a clear justification must be provided. Paragraph 23 further states that if a Party is unable to adopt a higher-tier method for a key category due to resource constraints, a Tier 1 approach may be used, provided that

the reasoning for deviating from the corresponding decision tree in the IPCC Guidelines is well-documented. In such cases, the Party should prioritize future improvements for key categories where the recommended good practice method cannot be applied.

In the case of Malta, the data required to implement a Tier 3 approach for Domestic Navigation are not available. Additionally, country-specific emission factors (EFs) are unavailable, preventing the use of a Tier 2 approach. Therefore, although Domestic Navigation is classified as a key category, a Tier 1 methodology is applied in line with the available data and methodological constraints.

Activity Data (Fuel Consumption)

National fuel consumption includes Gas/Diesel oil (Diesel EN 590, Gasoil, and High-Performance Diesel), Gasoline (Motor Gasoline RON 95 EN 228), and fuel oil. The use of fuel oil for domestic navigation ceased in 2012, but it was temporarily reintroduced during the COVID-19 pandemic (2020-2021) and continued to be used as from 2023. As in road transport, CO₂ emissions from the biogenic fraction of biofuels are not included in this category but are instead reported under category 1.D Memo Items. Only CH₄, N₂O, and CO₂ from the fossil fraction of biofuels are accounted for in the national total. Fluctuations in fuel consumption are influenced by national economic conditions, international circumstances, weather patterns, and tourism activity. The fuel consumption data for this submission was obtained from Eurostat's online database.

Statistical Fuel Consumption

A comprehensive analysis of fuel consumption across all fuel types in this category was conducted, incorporating multiple data sources to ensure accuracy and consistency throughout the time series. This analysis also served to validate the findings of previous assessments. The results are presented in Annex 3. Table 3-32 presents the fuel consumption data for 2024.

Table 3-32 Statistical fuel consumption by fuel type in TJ for category 1.A.3.d-Domestic Navigation, year 2024.

Fuel Type	Fuel Consumption (TJ)
Gas/Diesel Oil	1141.16

Motor Gasoline	27.05
Fuel Oil	77.04

Emission Factors & Net Calorific Values

The emission factors used for Domestic Navigation were sourced from the IPCC default emission factors as outlined in the 2006 IPCC Guidelines for CO₂, CH₄ and N₂O. For NO_x, CO and NMVCOs EMEP/EEA guidebook was used. Table 3-33 summarizes the sources regarding Emission Factors and Net Calorific Values applied for this category.

Table 3-33 Default emission factors and net calorific values used in category 1.A.3.d-Domestic Navigation.

Default Emission Factors & NCVs: Domestic Navigation					
	Gas/Diesel Oil	Residual Fuel Oil	Motor Gasoline	Unit	Source
CO ₂	74100	77400	69300	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.5.2 p.3.50
CH ₄	7	7	7	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.5.3 p.3.50
N ₂ O	2	2	2	kg/TJ	IPCC Guidelines-Volume 2: Energy, Table 3.5.3 p.3.50
NO _x	78.5	79.3	9.4	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-2 & Table 3-3, p.13-17
CO	7.4	7.4	573.9	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-2 & Table 3-3, p.13-17
NMVCOs	2.8	2.7	181.5	kg/t	EMEP/EEA 2019. Navigation Chapter. Table 3-2 & Table 3-3, p.13-17
NCV	43	40.4	44.3	TJ/Gg	IPCC Guidelines-Volume 2: Energy, Table 1.2 p.1.18

Emissions of SO₂ are primarily a function of the sulphur content of the fuel. The Tier 1 approach for SO₂ emissions does require fuel type specificity because of the dependence of emissions upon the sulphur content of the fuel, which can vary significantly. The sulphur content of fuels used in Malta is obtained by the Regulator for Energy and Water Services (REWS). To estimate an emission factor for SO₂ the following equation is recommended (IPCC good practice guide):

$$EF_{SO_2} \left[\frac{kg}{TJ} \right] = \frac{[SO_2][Kg]}{[S][kg]} \cdot \left(\frac{S}{100} \right) \cdot \left(\frac{1}{NCV \left[\frac{TJ}{Gg} \right]} \right) \cdot 10^6 \cdot \left(\frac{100-n}{100} \right) \leftrightarrow$$

$$EF_{SO_2} \left[\frac{kg}{TJ} \right] = 2 \left(\frac{S}{100} \right) \cdot \left(\frac{1}{NCV \left[\frac{TJ}{Gg} \right]} \right) \cdot 10^6 \cdot \left(\frac{100-n}{100} \right)$$

Where:

EF: Emission Factor (g SO₂/TJ)

2: [SO₂/S] (kg/kg)

S: Sulphur content in fuel (% by mass)

Q: Net calorific value (TJ/Gg)

n: Efficiency of abatement technology and/or reduction efficiency (%)

For the present submission, it is assumed that there is no retention in Ash (100-S retention ash)/100=1. It is also assumed that there is no abatement technology, meaning that n=0. It is also important to note that SO₂ emission from biomass are not estimated.

Table 3-34 Sulphur content and calculated SO₂ emission factors by fuel type in kg/TJ for category 1.A.3.d-Domestic Navigation.

	Sulphur Content (%)	SO ₂ * (kg/TJ)	Equation
Diesel EN 590	0.0067	3.12	$EF_{SO_2} = 2 \left(\frac{S}{100} \right) \cdot \left(\frac{1}{NCV \left[\frac{TJ}{Gg} \right]} \right) \cdot 10^6 \left[\frac{kg}{TJ} \right]$
Gasoline	0.00088	0.40	
Residual Fuel Oil	0.0453	22.43	

Emissions:

CO₂ Emissions

CO₂ for any fuel type are calculated following a Tier 1 approach and emissions factors as presented in Table 3-34.

CO₂ Emissions from Biomass

Blended biodiesel used in Malta is mixture of Hydrotreated vegetable oil (HVO) and Fatty acid methyl esters (FAME). There is no ETBE (bio gasoline) used in Malta. As mentioned in the IPCC Guidelines (Volume 2, Chapter 3, p.3.17) "it is important to assess the biofuel origin so as to identify and separate fossil from biogenic feedstocks". However, for the present submission the

CAA does not disaggregate emissions from blended biofuels used for domestic navigation and it is planning to update our methodology, to follow the methodology proposed by Sempos, I (Note on fossil carbon content in biofuels).

Non-CO₂ emissions

CH₄ and N₂O for any fuel type are calculated following a Tier 1 approach and emissions factors as presented in Table 3-33.

3.2.6.4.3 Uncertainties and time-series consistency

The Tier 1 calculation implemented for Domestic Navigation results in limited uncertainties and time-series inconsistencies, as it is based on fuel sales data. Uncertainty is mostly connected to the general lack of data concerning the type of the engines of the ships as well as their use (fuel consumption for vessel categories) and ship movement information. There is still some room for improvement by implementing a Tier 2 or Tier 3 approach, however, data to update the methodology at a higher level is not available.

One minor inconsistency in the data is the use of residual fuel oil, which has not been used for Domestic Navigation since 2013, although previous years included sales of residual fuel oil. Another potential inconsistency may arise from 2020 onwards, as the National Oil Balance now includes a separate row for 'own use' fuel, which was previously categorised under the respective fuel categories. The "own use" fuel is defined as

"the quantities of fuel that are used by the authorised provider to carry out its operations in the reporting month from own stocks e.g. fuelling of company vehicles, generators, heating of fuel tanks, barges". "Own use" fuel is included under domestic navigation on Eurostat, and this data is used for the current submission.

3.2.6.4.4 Category-specific QA/QC and verification

Domestic navigation has undergone Tier 1 QA/QC checks as outlined in the IPCC Guidelines. The activity data, methods, and any changes are thoroughly documented within the domestic aviation worksheets, stored in electronic form for traceability. Additionally, information on data sources, as well as any interpolation or extrapolation methods used for the activity data, are provided in Annex 3.

To ensure the reliability and consistency of the data, the QA/QC process includes regular internal reviews and verification procedures. These checks are conducted annually or whenever significant data revisions are made. Any discrepancies identified during the QA/QC process are addressed through correction or clarification of the data.

3.2.6.4.5 Category-specific recalculations

No recalculations were performed for this category compared to the submission of March 2025, as no updates in the activity data or emission factors were made.

3.2.6.4.6 Category-specific planned improvements

Currently, there are no scheduled improvements for this category. However, future plans may involve transitioning this sub-category to Tier 2 or Tier 3, depending on the availability of the necessary data. This transition could involve the use of AIS data to better reflect the country-specific situation. There are still several aspects to be finalised, including ensuring the availability of AIS data from a Maltese entity and conducting a thorough examination of this data.

3.2.6.5 Other Transportation (ETF 1.A.3.e)

Emissions for this category are 'Included Elsewhere' under the Road Transport category (1.A.3.b).

3.2.6.5.1 Methodological Issues

Not applicable.

3.2.6.5.2 Uncertainties and Time-Series Consistency

Not applicable.

3.2.6.5.3 Category-specific QA/QC and verification

Not applicable.

3.2.6.5.4 Category-specific recalculations

Not applicable.

3.2.6.5.5 Category-specific planned improvements

Efforts are being made to identify the best methodology to disaggregate the total fuel consumption at the necessary level to report emissions from on-road and off-road categories separately.

3.2.7 SECTORAL APPROACH - OTHER SECTORS (ETF 1A4)

3.2.7.1 Category description

Source category 1.A.4 comprises of emissions from fuel combustion in the categories Commercial/Institutional (1.A.4.a), Residential (1.A.4.b) and Agriculture/Forestry/Fisheries (1.A.4.c).

The fuels used in the Commercial and Institutional sector are diesel, biodiesel, biogas, gasoil, fuel oil, kerosene, and LPG. Up until 2004, kerosene was prominently used, but this had gradually declined following a marked increase in excise duty levied on this product.

Fuels used in the residential sector are LPG, gasoil, and biomass. LPG makes up the greater bulk of fuel consumption within the residential sector, and its use is for heating and cooking purposes while gasoil is used for heating and to power small generators.

The fuels used in the Agriculture/Forestry/Fisheries sector are petrol, diesel, biodiesel and LPG. This category includes emissions from fuel combustion in the agriculture, forestry and fishing industries.

3.2.7.2 Methodological Issues

Activity data for this source category was previously being obtained from the Petroleum Division of the Enemalta Corporation. However, from 2010 onwards, the data started to be collected from the National Statistics Office, as reflected in the oil balance reports. The sectoral breakdown of fuel consumption was expected to follow methodological approach described in Sub-Section 3.2.2.2, except for the residential sector. Unless otherwise stated, an oxidation factor of 1.00 is used across the whole Energy sector for the estimation of emissions from fuel combustion. The default emission factors, and calorific values provided in the IPCC 2006 Guidelines have been used for the whole time-series.

The methodology complies with an IPCC Tier 1 technique for GHG emissions, which is based on the relative consumption of energy per fuel and default emission factors from the 2006 IPCC Guidelines. Estimates for SO₂, CO, NO_x and NMVOCs emissions were provided from ERA, the entity responsible for the national Air Pollutants Report.

For this submission, activity data values were updated using data from the NSO's Fuel Use Survey and the Eurostat online database. Alongside the inclusion of 2024 figures, revisions were also made to data values for 2021 through 2023, prompting corresponding updates to the reporting tool. These revisions required recalculations across the three sub-categories: Commercial and Institutional (1.A.4.a), Residential (1.A.4.b), and Agricultural, Forestry and Fishing (1.A.4.c). The updates were driven by adjustments to the Liquid Fuels Activity dataset to ensure consistency with Eurostat data, which led to changes in CO₂, CH₄ and N₂O values for 2023 in sub-category 1.A.4.a; CH₄ and N₂O values for 2021–2023 in sub-category 1.A.4.b; and CO₂, CH₄ and N₂O values for 2023 in sub-category 1.A.4.c. The recalculations tables have also been included in this report.

The following figure below (Figure 3-13) is an analysis of the emissions deriving from Category (Other Sectors:1.A.4), which represents three underlying sub-categories, namely, Commercial/Institutional (1.A.4.a), Residential (1.A.4.b) and Agriculture/Forestry/Fishing (1.A.4.c). The chart below shows that through the years emissions fluctuated, and since 2022, there was a decrease which continued through the years 2023 and 2024. For this year's NIR, no actual data was available and hence such scenario does not reflect actual values, given that ratios, trends and forecasting were used to calculate the 2024 emissions. However, it is envisaged that actual data will be available for the March submission.

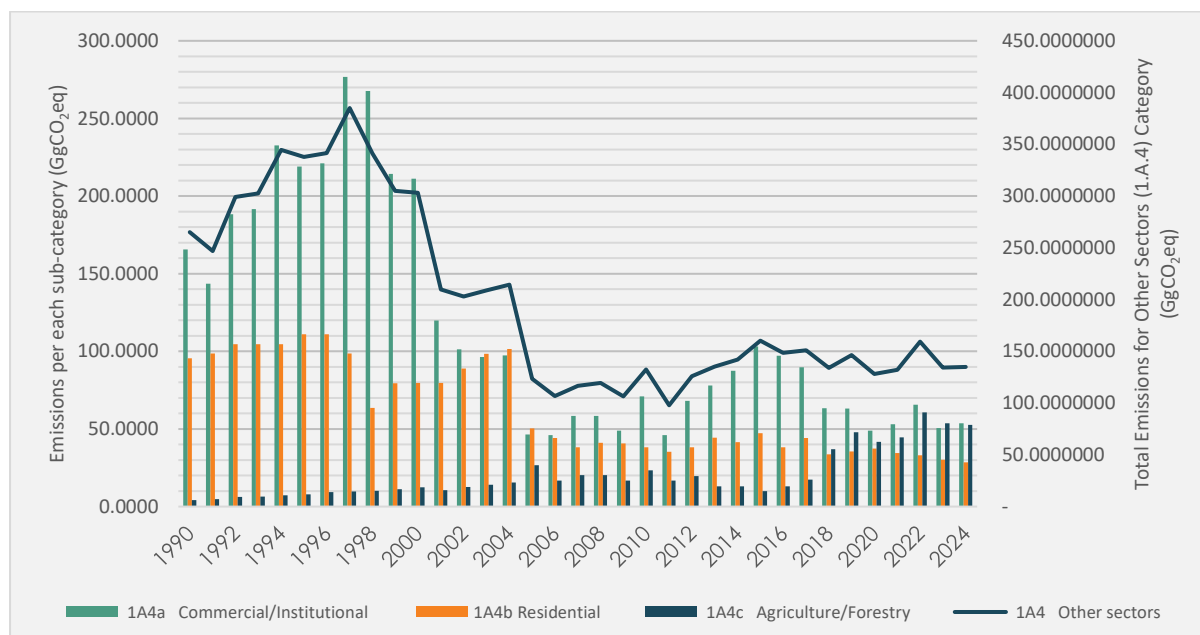


Figure 3-13 GHG Emissions resulting from category Other Sectors (1.A.4) showing GHG emissions for each sub-category; Commercial/Institutional (1.A.4.a), Residential (1.A.4.b) and Agriculture/Forestry/Fishing (1.A.4.c).

3.2.7.3 Uncertainties and time-series consistency

The survey results for years 2017 - 2020 enhanced the time-series consistency. However, the sample population size quote for the survey was not reached and this led to uncertainties in quality of the finalised results. Moreover, even though uncertainties and inconsistencies between Eurostat and Fuel Use Survey persist, the discrepancies have minimised. A thorough exercise has been conducted by the data provider which enhanced the activity data for years 2018 - 2022.

3.2.7.4 Category-specific QA/QC and verification

Like previous categories, internal and external QA/QC and verification procedures were also carried out throughout the process of compiling the NIR.

3.2.7.5 Category-specific recalculations

The activity data for CO₂, CH₄, and N₂O emissions from Liquid Fuel consumption in the Commercial and Institutional sub-category (1.A.4.A) under category 1.A.4 (Other Sectors) have been updated to align with Eurostat datasets. These revisions required recalculations for the year 2023.

Additional updates were made for CH₄ and N₂O emissions from Liquid Fuel consumption in the Residential sub-category (1.A.4.B), affecting the years 2021 to 2023.

Values for Liquid Fuel consumption in the Agriculture, Forestry, and Fishing sub-category (1.A.4.C) were also revised to ensure consistency with Eurostat's online data. Only the year 2023 was affected by these changes.

The results of these recalculations are presented in the tables below.

Table 3-35 Recalculation of the sub-category Other Sectors: Commercial and Institutional - (CO₂ – Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	164.60	164.60	0.0%	0.00
1991	142.71	142.71	0.0%	0.00
1992	187.23	187.23	0.0%	0.00
1993	190.51	190.51	0.0%	0.00
1994	231.40	231.40	0.0%	0.00
1995	217.79	217.79	0.0%	0.00
1996	219.80	219.80	0.0%	0.00
1997	275.24	275.24	0.0%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1998	266.17	266.17	0.0%	0.00
1999	213.12	213.12	0.0%	0.00
2000	209.98	209.98	0.0%	0.00
2001	119.10	119.10	0.0%	0.00
2002	100.82	100.82	0.0%	0.00
2003	95.84	95.84	0.0%	0.00
2004	96.90	96.90	0.0%	0.00
2005	46.22	46.22	0.0%	0.00
2006	45.74	45.74	0.0%	0.00
2007	58.02	58.02	0.0%	0.00
2008	58.02	58.02	0.0%	0.00
2009	48.72	48.72	0.0%	0.00
2010	70.58	70.58	0.0%	0.00
2011	45.72	45.72	0.0%	0.00
2012	67.75	67.75	0.0%	0.00
2013	77.54	77.54	0.0%	0.00
2014	87.10	87.10	0.0%	0.00
2015	102.53	102.53	0.0%	0.00
2016	96.71	96.71	0.0%	0.00
2017	89.30	89.30	0.0%	0.00
2018	63.15	63.15	0.0%	0.00
2019	62.94	62.94	0.0%	0.00
2020	48.67	48.67	0.0%	0.00
2021	52.75	52.75	0.0%	0.00
2022	65.29	65.29	0.0%	0.00
2023	57.15	50.25	-12.1%	-6.91
2024	N/A	53.35	N/A	N/A

Table 3-36 Recalculation of the sub-category Other Sectors: Commercial and Institutional - (CH₄- Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.60	0.60	0.0%	0.00
1991	0.52	0.52	0.0%	0.00
1992	0.69	0.69	0.0%	0.00
1993	0.70	0.70	0.0%	0.00
1994	0.85	0.85	0.0%	0.00
1995	0.80	0.80	0.0%	0.00
1996	0.81	0.81	0.0%	0.00
1997	1.02	1.02	0.0%	0.00
1998	0.98	0.98	0.0%	0.00
1999	0.78	0.78	0.0%	0.00
2000	0.77	0.77	0.0%	0.00
2001	0.43	0.43	0.0%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2002	0.36	0.36	0.0%	0.00
2003	0.34	0.34	0.0%	0.00
2004	0.35	0.35	0.0%	0.00
2005	0.16	0.16	0.0%	0.00
2006	0.15	0.15	0.0%	0.00
2007	0.19	0.19	0.0%	0.00
2008	0.19	0.19	0.0%	0.00
2009	0.15	0.15	0.0%	0.00
2010	0.23	0.23	0.0%	0.00
2011	0.14	0.14	0.0%	0.00
2012	0.22	0.22	0.0%	0.00
2013	0.26	0.26	0.0%	0.00
2014	0.30	0.30	0.0%	0.00
2015	0.35	0.35	0.0%	0.00
2016	0.34	0.34	0.0%	0.00
2017	0.30	0.30	0.0%	0.00
2018	0.19	0.19	0.0%	0.00
2019	0.19	0.19	0.0%	0.00
2020	0.15	0.15	0.0%	0.00
2021	0.16	0.16	0.0%	0.00
2022	0.20	0.20	0.0%	0.00
2023	0.17	0.14	-15.4%	-0.03
2024	N/A	0.15	N/A	N/A

Table 3-37 Recalculation of the sub-category Other Sectors: Commercial and Institutional - (N₂O – Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.33	0.33	0.0%	0.00
1991	0.28	0.28	0.0%	0.00
1992	0.38	0.38	0.0%	0.00
1993	0.39	0.39	0.0%	0.00
1994	0.47	0.47	0.0%	0.00
1995	0.44	0.44	0.0%	0.00
1996	0.45	0.45	0.0%	0.00
1997	0.57	0.57	0.0%	0.00
1998	0.55	0.55	0.0%	0.00
1999	0.43	0.43	0.0%	0.00
2000	0.43	0.43	0.0%	0.00
2001	0.23	0.23	0.0%	0.00
2002	0.19	0.19	0.0%	0.00
2003	0.18	0.18	0.0%	0.00
2004	0.19	0.19	0.0%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2005	0.08	0.08	0.0%	0.00
2006	0.07	0.07	0.0%	0.00
2007	0.09	0.09	0.0%	0.00
2008	0.09	0.09	0.0%	0.00
2009	0.07	0.07	0.0%	0.00
2010	0.11	0.11	0.0%	0.00
2011	0.06	0.06	0.0%	0.00
2012	0.11	0.11	0.0%	0.00
2013	0.13	0.13	0.0%	0.00
2014	0.15	0.15	0.0%	0.00
2015	0.18	0.18	0.0%	0.00
2016	0.18	0.18	0.0%	0.00
2017	0.15	0.15	0.0%	0.00
2018	0.09	0.09	0.0%	0.00
2019	0.08	0.08	0.0%	0.00
2020	0.07	0.07	0.0%	0.00
2021	0.07	0.07	0.0%	0.00
2022	0.09	0.09	0.0%	0.00
2023	0.07	0.06	-20.6%	-0.01
2024	N/A	0.06	N/A	N/A

Table 3-38 Recalculation of the sub-category Other Sectors: Residential - (CH₄– Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.00	0.00	0.00%	0.00
1991	0.00	0.00	0.00%	0.00
1992	0.00	0.00	0.00%	0.00
1993	0.00	0.00	0.00%	0.00
1994	0.00	0.00	0.00%	0.00
1995	0.00	0.00	0.00%	0.00
1996	0.00	0.00	0.00%	0.00
1997	0.00	0.00	0.00%	0.00
1998	0.00	0.00	0.00%	0.00
1999	0.00	0.00	0.00%	0.00
2000	0.00	0.00	0.00%	0.00
2001	0.00	0.00	0.00%	0.00
2002	0.00	0.00	0.00%	0.00
2003	0.00	0.00	0.00%	0.00
2004	0.00	0.00	0.00%	0.00
2005	0.00	0.00	0.00%	0.00
2006	0.00	0.00	0.00%	0.00
2007	0.00	0.00	0.00%	0.00
2008	0.00	0.00	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2009	0.00	0.00	0.00%	0.00
2010	0.26	0.26	0.00%	0.00
2011	0.25	0.25	0.00%	0.00
2012	0.34	0.34	0.00%	0.00
2013	0.30	0.30	0.00%	0.00
2014	0.38	0.38	0.00%	0.00
2015	0.40	0.40	0.00%	0.00
2016	0.38	0.38	0.00%	0.00
2017	0.48	0.48	0.00%	0.00
2018	0.47	0.47	0.00%	0.00
2019	0.59	0.59	0.00%	0.00
2020	0.51	0.51	0.00%	0.00
2021	0.55	0.55	0.03%	0.00
2022	0.40	0.63	58.59%	0.23
2023	0.31	0.51	66.41%	0.20
2024	N/A	0.29	N/A	N/A

Table 3-39 Recalculation of the sub-category Other Sectors: Residential - (N₂O – Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.00	0.00	0.00%	0.00
1991	0.00	0.00	0.00%	0.00
1992	0.00	0.00	0.00%	0.00
1993	0.00	0.00	0.00%	0.00
1994	0.00	0.00	0.00%	0.00
1995	0.00	0.00	0.00%	0.00
1996	0.00	0.00	0.00%	0.00
1997	0.00	0.00	0.00%	0.00
1998	0.00	0.00	0.00%	0.00
1999	0.00	0.00	0.00%	0.00
2000	0.00	0.00	0.00%	0.00
2001	0.00	0.00	0.00%	0.00
2002	0.00	0.00	0.00%	0.00
2003	0.00	0.00	0.00%	0.00
2004	0.00	0.00	0.00%	0.00
2005	0.00	0.00	0.00%	0.00
2006	0.00	0.00	0.00%	0.00
2007	0.00	0.00	0.00%	0.00
2008	0.00	0.00	0.00%	0.00
2009	0.00	0.00	0.00%	0.00
2010	0.03	0.03	0.00%	0.00
2011	0.03	0.03	0.00%	0.00
2012	0.04	0.04	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2013	0.04	0.04	0.00%	0.00
2014	0.05	0.05	0.00%	0.00
2015	0.05	0.05	0.00%	0.00
2016	0.05	0.05	0.00%	0.00
2017	0.06	0.06	0.00%	0.00
2018	0.06	0.06	0.00%	0.00
2019	0.07	0.07	0.00%	0.00
2020	0.06	0.06	0.00%	0.00
2021	0.07	0.07	0.03%	0.00
2022	0.05	0.08	58.59%	0.03
2023	0.04	0.06	66.41%	0.03
2024	N/A	0.04	N/A	N/A

Table 3-40 Recalculation of the category Other Sectors: Residential (Biomass) - (CO₂ – Gg CO₂eq).

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.15	0.15	0.00%	0.00
1991	0.16	0.16	0.00%	0.00
1992	0.22	0.22	0.00%	0.00
1993	0.21	0.21	0.00%	0.00
1994	0.23	0.23	0.00%	0.00
1995	0.24	0.24	0.00%	0.00
1996	0.30	0.30	0.00%	0.00
1997	0.30	0.30	0.00%	0.00
1998	0.31	0.31	0.00%	0.00
1999	0.35	0.35	0.00%	0.00
2000	0.40	0.40	0.00%	0.00
2001	0.28	0.28	0.00%	0.00
2002	0.33	0.33	0.00%	0.00
2003	0.40	0.40	0.00%	0.00
2004	0.39	0.39	0.00%	0.00
2005	1.15	1.15	0.00%	0.00
2006	0.84	0.84	0.00%	0.00
2007	1.10	1.10	0.00%	0.00
2008	1.10	1.10	0.00%	0.00
2009	0.84	0.84	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2010	1.12	1.12	0.00%	0.00
2011	0.84	0.84	0.00%	0.00
2012	0.62	0.62	0.00%	0.00
2013	0.33	0.33	0.00%	0.00
2014	0.33	0.33	0.00%	0.00
2015	0.31	0.31	0.00%	0.00
2016	0.33	0.33	0.00%	0.00
2017	0.78	0.78	0.00%	0.00
2018	1.65	1.65	0.00%	0.00
2019	1.73	1.73	0.00%	0.00
2020	1.35	1.35	0.00%	0.00
2021	1.40	1.40	0.00%	0.00
2022	1.79	1.79	0.00%	0.00
2023	1.35	1.37	1.49%	0.02
2024	N/A	1.47	N/A	N/A

Table 3-41 Recalculation from category Other Sectors: Agriculture/Forestry/Fishing - Total Emissions (CO₂ - GgCO₂eq)

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	3.93	3.93	0.00%	0.00
1991	4.59	4.59	0.00%	0.00
1992	5.94	5.94	0.00%	0.00
1993	6.26	6.26	0.00%	0.00
1994	6.94	6.94	0.00%	0.00
1995	7.60	7.60	0.00%	0.00
1996	8.96	8.96	0.00%	0.00
1997	9.32	9.32	0.00%	0.00
1998	9.72	9.72	0.00%	0.00
1999	10.79	10.79	0.00%	0.00
2000	11.88	11.88	0.00%	0.00
2001	10.24	10.24	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2002	12.21	12.21	0.00%	0.00
2003	13.57	13.57	0.00%	0.00
2004	15.02	15.02	0.00%	0.00
2005	25.28	25.28	0.00%	0.00
2006	15.72	15.72	0.00%	0.00
2007	18.91	18.91	0.00%	0.00
2008	18.91	18.91	0.00%	0.00
2009	15.72	15.72	0.00%	0.00
2010	22.10	22.10	0.00%	0.00
2011	15.72	15.72	0.00%	0.00
2012	18.91	18.91	0.00%	0.00
2013	12.54	12.54	0.00%	0.00
2014	12.54	12.54	0.00%	0.00
2015	9.56	9.56	0.00%	0.00
2016	12.54	12.54	0.00%	0.00
2017	16.40	16.40	0.00%	0.00
2018	35.09	35.09	0.00%	0.00
2019	45.93	45.93	0.00%	0.00
2020	40.16	40.16	0.00%	0.00
2021	42.91	42.91	0.00%	0.00
2022	58.68	58.68	0.00%	0.00
2023	48.85	52.09	6.64%	3.25
2024	N/A	50.99	N/A	N/A

Table 3-42 Recalculation from category Other Sectors: Agriculture/Forestry/Fishing - Total Emissions (CH₄ - GgCO₂e)q

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.02	0.02	0.00%	0.00
1991	0.02	0.02	0.00%	0.00
1992	0.02	0.02	0.00%	0.00
1993	0.02	0.02	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1994	0.03	0.03	0.00%	0.00
1995	0.03	0.03	0.00%	0.00
1996	0.03	0.03	0.00%	0.00
1997	0.03	0.03	0.00%	0.00
1998	0.03	0.03	0.00%	0.00
1999	0.04	0.04	0.00%	0.00
2000	0.04	0.04	0.00%	0.00
2001	0.03	0.03	0.00%	0.00
2002	0.04	0.04	0.00%	0.00
2003	0.04	0.04	0.00%	0.00
2004	0.05	0.05	0.00%	0.00
2005	0.20	0.20	0.00%	0.00
2006	0.18	0.18	0.00%	0.00
2007	0.18	0.18	0.00%	0.00
2008	0.18	0.18	0.00%	0.00
2009	0.18	0.18	0.00%	0.00
2010	0.19	0.19	0.00%	0.00
2011	0.18	0.18	0.00%	0.00
2012	0.19	0.19	0.00%	0.00
2013	0.17	0.17	0.00%	0.00
2014	0.17	0.17	0.00%	0.00
2015	0.02	0.02	0.00%	0.00
2016	0.17	0.17	0.00%	0.00
2017	0.10	0.10	0.00%	0.00
2018	0.13	0.13	0.00%	0.00
2019	0.18	0.18	0.00%	0.00
2020	0.14	0.14	0.00%	0.00
2021	0.16	0.16	0.00%	0.00
2022	0.22	0.22	0.00%	0.00
2023	0.19	0.20	5.02%	0.01
2024	N/A	0.19	N/A	N/A

Table 3-43 Recalculation from category Other Sectors: Agriculture/Forestry/Fishing - Total Emissions (N₂O - GgCO₂eq)

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
1990	0.15	0.15	0.00%	0.00
1991	0.16	0.16	0.00%	0.00
1992	0.22	0.22	0.00%	0.00
1993	0.21	0.21	0.00%	0.00
1994	0.23	0.23	0.00%	0.00
1995	0.24	0.24	0.00%	0.00
1996	0.30	0.30	0.00%	0.00
1997	0.30	0.30	0.00%	0.00
1998	0.31	0.31	0.00%	0.00
1999	0.35	0.35	0.00%	0.00
2000	0.40	0.40	0.00%	0.00
2001	0.28	0.28	0.00%	0.00
2002	0.33	0.33	0.00%	0.00
2003	0.40	0.40	0.00%	0.00
2004	0.39	0.39	0.00%	0.00
2005	1.15	1.15	0.00%	0.00
2006	0.84	0.84	0.00%	0.00
2007	1.10	1.10	0.00%	0.00
2008	1.10	1.10	0.00%	0.00
2009	0.84	0.84	0.00%	0.00
2010	1.12	1.12	0.00%	0.00
2011	0.84	0.84	0.00%	0.00
2012	0.62	0.62	0.00%	0.00
2013	0.33	0.33	0.00%	0.00
2014	0.33	0.33	0.00%	0.00
2015	0.31	0.31	0.00%	0.00
2016	0.33	0.33	0.00%	0.00
2017	0.78	0.78	0.00%	0.00
2018	1.65	1.65	0.00%	0.00
2019	1.73	1.73	0.00%	0.00
2020	1.35	1.35	0.00%	0.00
2021	1.40	1.40	0.00%	0.00

Year	Emissions as reported in the 2025 inventory report (Gg CO ₂ eq)	Emissions as reported in the 2026 inventory report (Gg CO ₂ eq)	Percentage Change in reported emissions (%)	Change in Value
2022	1.79	1.79	0.00%	0.00
2023	1.35	1.37	1.49%	0.02
2024	N/A	1.47	N/A	N/A

3.2.7.6 Category-specific planned improvements

Liaising with data providers for an effective and efficient data collection has already started and the continuation of periodic surveys was assured to obtain statistically significant end-user data. The Improvements planned aim to enhance the timely provision of activity data by the data providers in time for the compilation of both the January and March submissions. This is being tackled through discussions with the relevant authorities / data providers.

An analysis to ensure the timeseries accuracy and consistency in terms of the activity data is planned for this category. In addition, once it is clarified that LPG is used for stationary purposes, emissions arising from the use of LPG will be removed from 1.A.4.c.iii and will be included under 1.A.4.c.i updates will be reported in future submissions. In addition, efforts are being made to identify the best emission factors, especially for biomass and blended biofuels used for mobile combustion.

3.2.8 SECTORAL APPROACH – OTHER MOBILE (ETF 1A5b)

3.2.8.1 Category Description

The UNFCCC reporting guidelines allocate emissions from military fuel combustion to this category. Fuel used for military purposes is excluded from the respective categories, and emissions resulting from military aviation, navigation, or other military activities are reported under this category. Emissions from military vehicle operations are included in category 1.A.3.b - Road transportation. Additionally, any other fuel not specified elsewhere in the national oil balance is also accounted for under this category.

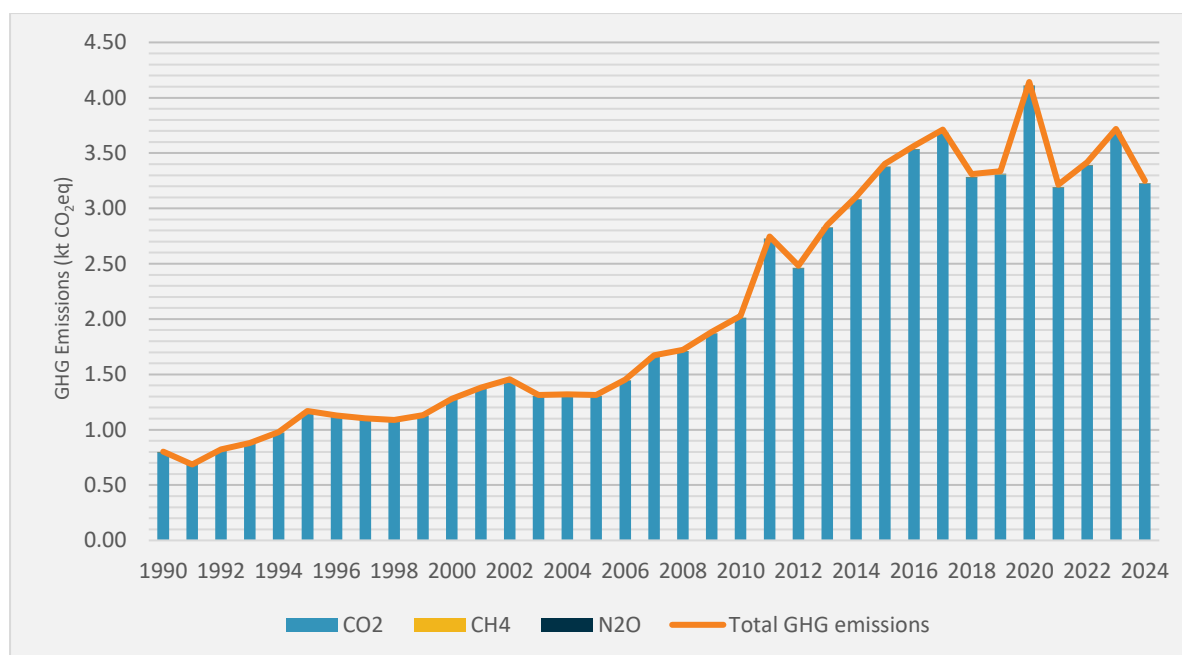


Figure 3-14 Total GHG emissions and emissions by gas. Category 1.A.5.b.

3.2.8.2 Methodological Issues

Fuel consumption for military purposes was provided by the Armed Forces of Malta (AFM) for the period 2013-2024. As no data was available for past years, an exercise was carried out to identify the best activity data. This exercise was based on historical data of previous submissions as well as the ratios of the provided data of AFM over the total fuel consumption as present in the national oil balance. The methodology followed to estimate emissions for category 1.A.5.b derived from marine purposes is similar to the one used for domestic navigation. Emissions from aviation purposes follow the tier 1 methodology as described in the domestic aviation section. Any emissions arising from automotive purposes are included under category 1.A.3.b-Road transportation, as it was not possible to exclude military vehicles from the national fleet. NO_x, SO₂, NMVOC and CO emissions from marine purposes are included in Domestic Navigation, while those arising from automotive purposes are included in Road Transport.

The total fuel consumption in TJ, allocated to this category can be found in Table 3-44 below.

Table 3-44 Statistical fuel consumption for category 1.A.5.b Other (Mobile).

Statistical Fuel Consumption: Category 1.A.5-Other (2024)		
Fuel Type	Fuel Consumption	Unit
Liquid Fuels	61.52	TJ

3.2.8.3 Sector specific QA/QC & Verification

Cross-checks are conducted using the oil balance report and sectoral balance reports, both of which enhance the confidence in compiling and aggregating the activity data. As with previous categories, both internal and external QA/QC procedures, along with verification steps, were followed throughout the compilation of the NIR.

3.2.8.4 Category-specific Recalculations

No recalculations were performed for this category compared to the submission of March 2025, as no updates in the activity data or emission factors were made.

3.2.8.5 Category-specific Planned Improvements

There are no planned improvements for this category.

3.3 FUGITIVE EMISSIONS FROM SOLID FUELS, OILS AND NATURAL GAS AND OTHER EMISSIONS FROM ENERGY PRODUCTION (ETF 1B)

This category does not occur in Malta.

3.4 CO₂ TRANSPORT AND STORAGE (ETF 1C)

This category does not occur in Malta.

CHAPTER 4

IPPU

Industrial Processes & Product Use

4.1 OVERVIEW OF SECTOR

Emissions within the sector Industrial Processes and Product Use (IPPU) comprise direct and indirect greenhouse gas (GHG) emissions arising from various industrial activities. In Malta, the most relevant sub-sector is the use of fluorinated fluids. In terms of carbon dioxide equivalent (CO₂eq), fluorinated gases are the main contributor to the direct GHG emissions in this sector, especially due to their high global warming potentials. Figure 4-1 shows direct GHG emissions in this sector.

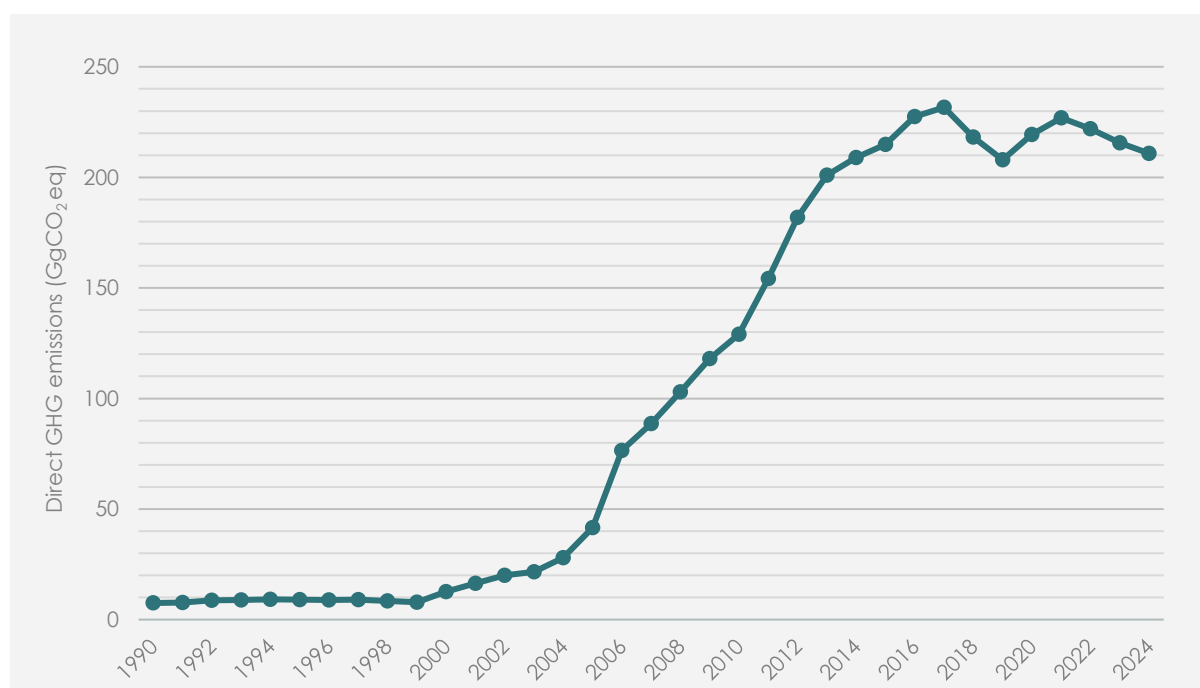


Figure 4-1 Direct GHG emissions for the Industrial Processes and Product Use (IPPU) sector

A preliminary analysis of the industrial sectors in Malta shows the relatively low presence of industrial production of significant GHG sources. Currently, GHGs are mainly emitted from the use of products (especially F-gases, which are mainly used as refrigerants), rather than from production processes. In fact, a number of production sub-categories are considered to be not occurring.

Table 4-1 presents the direct GHGs estimated for the IPPU sector, as presented in the inventory, by emission sources category or sub-category, as applicable.

Table 4-1 The direct GHGs estimated for the IPPU sector for the year 2024, as presented in the inventory, by emission source category or sub-category, as applicable

Direct GHG emissions: IPPU (2024)						
IPCC Category/Sub-category	CO ₂	CH ₄	N ₂ O	HFC	PFC	SF ₆
	GgCO ₂ eq					
2A4b – Other Uses of Soda Ash	0.03					
2A4d - Other - Sodium Bicarbonate for Desulphurisation	0.12					
2B11 - Other – Calcium Carbide Use	1.4E-06					
2D1 - Lubricant Use	5.54					
2D2 - Paraffin Wax Use	0.23					
2D4 - Other - Road Paving with Asphalt	0.01					
2D4 - Other - Urea Use for Denoxification	0.78					
2F1 - Refrigeration and Air Conditioning				198.74	0.0049	
2F2 - Foam Blowing				1.93		
2F3 - Fire Protection				0.53		
2F4 - Metered Dose Inhalers & Aerosols				0.36		
2G1 - Electrical Equipment						0.37
2G2d - SF ₆ and PFCs from Other Product Uses – Other (Medical)					1.1E-06	2.9E-06
2G3a - N ₂ O from Product Uses – Medical Applications			1.82			
2G3b - N ₂ O from Product Uses - Propellant for pressure and aerosol products			0.36			

The data providers for the IPPU sector are primarily private sector industry enterprises, providing data related to their respective activities. Other data providers are the National Statistics

Office (NSO), the national GHG inventory compilers of the energy generation, transport and waste sectors and the EU ETS national registry administrator for Malta.

The internal transparency in the estimation of historical emissions from the IPPU sector has been enhanced. This has been done by improving the intelligibility of the linkages among the methodologies, the activity data and the factors. This is expected to improve the retention of knowledge at the CAA.

The 2019 Refinement to the 2006 IPCC Guidelines has been taken in consideration. However, so far, given the national circumstances or the methodologies used in the estimation of emissions for the national annual GHG inventory, no updates to the methodologies were needed as a result of the 2019 IPCC Refinement.

Given the importance of category 2.F.1 Refrigeration and Air Conditioning (product uses as substitutes for ozone depleting substances, ODS), the CAA is seeking to improve the activity data of the bulk imports of HFCs. With this aim, the CAA is trying to obtain more data on bulk imports of HFCs to get as complete a picture of the F-gases being consumed in Malta as possible. If more data is obtained, it could be used as activity data or for QA/QC. Furthermore, as more data for more years is collected, an analysis to determine more consistent data throughout the time series could be performed.

QA/QC procedures for the sub-categories under the IPPU sector have been implemented. A general comment in this regard for the sector IPPU applies. Data or information received from data providers is checked and compared to the trend of the specific activity data over the previous years. Substantial variations and outliers are brought to the attention of the data providers and discussed with the latter. In some cases, these discussions lead to revision of the data or information that would have been submitted. An exception to this is the case of data obtained from the NSO, which would be of a provisional status. Discussions with this entity led to improved transfer of information between the latter and the CAA. Nonetheless, QA/QC procedures for the sub-categories under the IPPU sector should continue to be improved. Efforts are being made to try to identify alternative sources of data, where possible, to allow more robust QA/QC checks.

In general, prior to submission, it is made sure that all the cells in the CRF Reporter/ETF GHG Inventory Reporting Tool are adequately filled in with notation keys or data, as applicable.

However, when the common reporting tables are extracted following the submission of data in the CRF Reporter/ETF GHG Inventory Reporting Tool, it is observed that a number of cells in certain common reporting tables, namely Table2(I), Table2(I).A-H and Table2(II), remain blank. This issue was being followed up with the support of the CRF Reporter helpdesk and then with the ETF helpdesk. When reporting in the new ETF GHG Inventory tool, in September 2024, care was taken to address the issue of empty cells in the common reporting tables. This had resulted in a reduction in the number of empty cells in the common reporting tables of the 2024 submission. However, some empty cells had remained. It had been observed that in the "data entry" view in the ETF GHG Inventory tool, the empty cells were coloured green or blue, even though none of the white cells in any of the child nodes further down the hierarchy had been left empty. The ETF helpdesk was notified about this concern and the matter has not been closed. When reporting in the new ETF GHG Inventory tool, it is ensured that no white cells are left empty. However, empty cells in the common reporting tables persist.

In sub-category 2.F.4.a Aerosols and Metered dose inhalers, the consistency among notation keys was improved. The "amount of HFC-134a in operating systems" and the "emissions of HFC-134a from stocks" have been changed from NE to NO for the years 1990-2003, in line with the category description Section 4.7.4.1.

As referred to in Annex 3 Section 3.3 and in the sections related to the specific sub-categories, it has been referred by the ETF helpdesk that the emissions of NO_x, CO, NMVOC, and SO_x for sub-categories 2.D.3.a and 2.D.3.b can only be reported as an aggregated value at the level of 2.D.3. Other and that the tool does not allow reporting at the disaggregated level for these gases in categories 2.D.3.a and 2.D.3.b. Thus, these emissions of NMVOC are presented in separate tables in Annex 3.

When reporting in the ETF GHG inventory reporting tool, consistency across the timeseries and completeness in reporting about method and emission factor information for sub-sector 2.E. was improved.

Consistency across the timeseries in the estimation of emissions from category 2.F.1, namely in the activity data, was improved. For the year 2020, the annual statistical data on imported shipments from third countries (outside the European Union) was compiled and shared, for the first time, by the local competent authority for the purposes of the F-gas Regulation (Regulation (EU) 2024/573). The activity data for year 2020, like all the years thereafter, was obtained from

the annual statistical data on imported shipments from third countries (outside the European Union) compiled by the local competent authority for the purposes of the F-gas Regulation and the data obtained directly from the importers, which includes imports from both EU and non-EU countries. Each data set was sorted by type of F-gas imported and the higher value for each F-gas was chosen. Previously, the activity data for the year 2020 was obtained only from the first set of data. Further information on this aspect is available in Sections 4.7.1.5 and 4.7.1.6.

Table 4-2, below, is intended to report on the status of implementation of recommendations and adjustments listed in the latest report on the individual review of the annual submission of Malta.

Table 4-2 Implementation of recommendations and adjustments listed in FCCC/ARR/2022/MLT being addressed, as in November 2025

	Review Recommendation	MS Response / Status of Implementation	Chapter/Section in the NID
I.2	Investigate the extent of the use of carbonates in the production of ceramics (at least one company seems to produce ceramic products in Malta), calculate the emissions, if appropriate, and report on the results in the NIR.	Addressing. As referred to in Section 4.2.4.1.3 of the NIR, the use of carbonates in the production of ceramics is being investigated further. It is the intention of the CAA to determine if the processes carried out in the local ceramics industry emit greenhouse gases or if the processes are simply working with imported products. It is the intention of the CAA to determine the CN code for clay. Subsequently, the related activity data will be requested and, following sub section "Ceramics" in Chapter 2.5 "Other Process Uses of Carbonates" of the 2006 IPCC Guidelines, any emissions would be calculated.	4.2.4.1.3
I.3	Investigate the time series inconsistency of the estimates of CO ₂ emissions from road paving with asphalt, recalculate the emissions, if appropriate, and report on the findings in the NIR.	Addressing. As referred to in Section 4.5.3.1.6 of the 2021 NIR, the time series consistency of the activity data is being analysed. The CAA is discussing the matter with the data provider, which is the agency entrusted with the development, maintenance and upgrading of roads and other public infrastructure in the Maltese Islands. The aim is to determine a time series of actual data that is as consistent as possible and that dates back as far as possible. Based on such a time series, data could be back extrapolated to the year 1990. Moreover, it is planned to perform an analysis of the data that was reported in earlier GHG inventories, particularly for the years prior to 2004, to determine if this data needs to be revised. Issues with consistent and timely receipt of data are also being discussed. During the course of 2024, substantial efforts were made to find an	4.5.3.1

	Review Recommendation	MS Response / Status of Implementation	Chapter/Section in the NID
		alternative set of data, however, these efforts have proven to be unfruitful.	
I.6	Ensure consistency between the notation keys used to report AD for "Filled into new manufactured products" and for "Remaining in products and decommissioning" ("NE") and the associated emissions including explanations of its use in CRF table 9.	Addressing.	4.7.1
I.7	Review the notation keys reported for disposal emissions in CRF table 2(II).B-H to ensure that the correct notation keys are used and explain notation keys "NE" and "IE" in CRF table 9.	Addressing. In category 2.F.1 Refrigeration and Air Conditioning, further consistency between the notation keys used to report the "Amount remaining in products at decommissioning" and the "Emissions from disposal" was ensured.	4.7.1
I.9	Explain why the average charge factor for buses and coaches is higher than for mobile refrigeration vehicles.	Addressing. The CAA is considering the revision of some of the average charge factors such that, as much as possible, they are brought in line with the ranges defined in the 2019 Refinement to the 2006 IPCC Guidelines.	4.7.1.3 4.7.1.4
I.10	Ensure that there is a robust and consistent approach to collecting AD for this category in a way that eliminates any possibility of data gaps from some of the importers and explain any significant inter-annual changes in emissions.	Addressed. An examination of the inter-annual variations observed by the Expert Review Team led to an analysis of the methodology used for this category. Errors in estimations were corrected and the notation keys being used were revised, accordingly.	4.7.2
I.11	Include a more detailed explanation of the model being used, describing the assumptions made	Addressing. As referred to in Section 4.7.1.7 of the NID, it is the intention of the CAA to improve the transparency of this category by including a more detailed explanation of the model being used, describing	4.7.1

Review Recommendation	MS Response / Status of Implementation	Chapter/Section in the NID
and the experts judgements made.	the assumptions and the expert judgements made.	

Table 4-3, below, explains the notation keys used for the IPPU sector for year 2024.

Table 4-3 Explanation of the notation keys used for the IPPU sector for year 2024.

Year 2024			
Sources and sinks not estimated ("NE")			
GHG	Sector	Source/Sink Category	Explanation
HFC-32	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Mobile air-conditioning > HFC-32	The stock of refrigerant remaining in products at decommissioning in mobile air conditioning in ships is not estimated. As stated in Section 4.7.1.4.2.2 of the 2024 NID, operation emission estimates from mobile air conditioning in ships are based on activity data on servicing of air conditioning systems in ships reported by a ship repair facility during the stakeholder consultation held as part of the project for the improvement of the methodology of the NIR in the product uses as ODS substitutes sector. Furthermore, large sea-going ships that are registered under Malta's flag, but are operated by foreign owners, and coming to Maltese ports, usually bring along their own refrigerant supplies which is mostly not purchased in Malta due to comparably high prices. Thus, the refrigerant supply of the ship itself is used for servicing and repair needs. Moreover, emissions from ships which occur in areas beyond national jurisdiction are not accounted for in the national inventory.
HFC-125	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Mobile air-conditioning > HFC-125	The stock of refrigerant remaining in products at decommissioning in mobile air conditioning in ships is not estimated. As stated in Section 4.7.1.4.2.2 of the 2024 NID, operation emission estimates from mobile air conditioning in ships are based on activity data on servicing of air conditioning systems in ships reported by a ship repair facility during the stakeholder consultation held as part of the project for the improvement of the methodology of the NIR in the product uses as ODS substitutes sector. Furthermore, large sea-going ships that are registered under Malta's flag, but are operated by foreign owners, and coming to Maltese ports, usually bring along their own refrigerant supplies which is mostly not purchased in Malta

Year 2024			
Sources and sinks not estimated ("NE")			
			due to comparably high prices. Thus, the refrigerant supply of the ship itself is used for servicing and repair needs. Moreover, emissions from ships which occur in areas beyond national jurisdiction are not accounted for in the national inventory.
C ₃ F ₈	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use > Other product manufacture and use > SF ₆ and PFCs from other product use > Other > Other (please specify) > Medical applications > C ₃ F ₈	As explained in Section 4.8.2.2 of the 2024 NID, the activity data for this sector was collected through communication with the known local users of these gases, dated 2009. All the users reported the use of small amounts in the medical sector. These amounts of gases are reported under emissions from stocks. Thus, emissions from manufacturing, emissions from disposal and recovery are not reported separately.
C ₃ F ₈	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use > Other product manufacture and use > SF ₆ and PFCs from other product use > Other > Other (please specify) > Medical applications > C ₃ F ₈	As explained in Section 4.8.2.2 of the 2024 NID, the activity data for this sector was collected through communication with the known local users of these gases, dated 2009. All the users reported the use of small amounts in the medical sector. These amounts of gases are reported under emissions from stocks. Thus, emissions from manufacturing, emissions from disposal and recovery are not reported separately.
C ₃ F ₈	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use > Other product manufacture and use > SF ₆ and PFCs from other product use > Other > Other (please specify) > Medical applications > C ₃ F ₈	As explained in Section 4.8.2.2 of the 2024 NID, the activity data for this sector was collected through communication with the known local users of these gases, dated 2009. All the users reported the use of small amounts in the medical sector. These amounts of gases are reported under emissions from stocks. Thus, emissions from manufacturing, emissions from disposal and recovery are not reported separately.
SF ₆	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use >	As explained in Section 4.8.2.2 of the 2024 NID, the activity data for this sector was collected through communication with the known local users of these gases, dated 2009. All the users

Year 2024				
Sources and sinks not estimated ("NE")				
		Other product manufacture and use > SF ₆ and PFCs from other product use > Other > Other (please specify) > Medical applications > SF ₆	reported the use of small amounts in the medical sector. These amounts of gases are reported under emissions from stocks. Thus, emissions from manufacturing, emissions from disposal and recovery are not reported separately.	
SF ₆	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use > Other product manufacture and use > SF ₆ and PFCs from other product use > Other > Other (please specify) > Medical applications > SF ₆	As explained in Section 4.8.2.2 of the 2024 NID, the activity data for this sector was collected through communication with the known local users of these gases, dated 2009. All the users reported the use of small amounts in the medical sector. These amounts of gases are reported under emissions from stocks. Thus, emissions from manufacturing, emissions from disposal and recovery are not reported separately.	
SF ₆	2. Industrial Processes and Product Use	Sectors/Totals > Industrial processes and product use > Other product manufacture and use > SF ₆ and PFCs from other product use > Other > Other (please specify) > Medical applications > SF ₆	As explained in Section 4.8.2.2 of the 2024 NID, the activity data for this sector was collected through communication with the known local users of these gases, dated 2009. All the users reported the use of small amounts in the medical sector. These amounts of gases are reported under emissions from stocks. Thus, emissions from manufacturing, emissions from disposal and recovery are not reported separately.	
Year 2024				
Sources and sinks reported elsewhere ("IE")				
GHG	Source/Sink Category	Allocation as per IPCC Guidelines	Allocation used by the Party	Explanation
HFC-23	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Commercial refrigeration > HFC-23	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.a. Commercial refrigeration > HFC-23	Emissions from disposal are included in the emission factor for emissions from stocks.

Year 2024				
Sources and sinks not estimated ("NE")				
HFC-23	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-23	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-23	Included in Commercial Refrigeration
HFC-23	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-23	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-23	Included in Commercial Refrigeration
HFC-32	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-32	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-32	Included in Commercial Refrigeration
HFC-32	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Commercial refrigeration > HFC-32	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.a. Commercial refrigeration > HFC-32	Emissions from disposal are included in the emission factor for emissions from stocks.
HFC-32	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Stationary air-conditioning > HFC-32	2.F.1.f Stationary Air-Conditioning/HFC-32	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.f Stationary Air-Conditioning/HFC-32	Emissions from disposal are included in the emission factor for emissions from stocks.

Year 2024				
Sources and sinks not estimated ("NE")				
HFC-32	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-32	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-32	Included in Commercial Refrigeration
HFC-125	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-125	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-125	Included in Commercial Refrigeration
HFC-125	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Stationary air-conditioning > HFC-125	2.F.1.f Stationary Air-Conditioning/HFC-125	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.f Stationary Air-Conditioning/HFC-125	Emissions from disposal are included in the emission factor for emissions from stocks.
HFC-125	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-125	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-125	Included in Commercial Refrigeration
HFC-125	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Commercial refrigeration > HFC-125	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.a. Commercial refrigeration > HFC-125	Emissions from disposal are included in the emission factor for emissions from stocks.

Year 2024				
Sources and sinks not estimated ("NE")				
HFC-134a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Stationary air-conditioning > HFC-134a	2.F.1.f Stationary Air-Conditioning/HFC-134a	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.f Stationary Air-Conditioning/HFC-134a	Emissions from disposal are included in the emission factor for emissions from stocks.
HFC-134a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-134a	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-134a	Included in Commercial Refrigeration
HFC-134a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Commercial refrigeration > HFC-134a	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.a. Commercial refrigeration > HFC-134a	Emissions from disposal are included in the emission factor for emissions from stocks.
HFC-134a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-134a	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-134a	Included in Commercial Refrigeration
HFC-134a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-134a	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-134a	Included in Commercial Refrigeration

Year 2024				
Sources and sinks not estimated ("NE")				
HFC-143a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Commercial refrigeration > HFC-143a	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.a. Commercial refrigeration > HFC-143a	Emissions from disposal are included in the emission factor for emissions from stocks.
HFC-143a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-143a	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-143a	Included in Commercial Refrigeration
HFC-143a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > HFC-143a	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > HFC-143a	Included in Commercial Refrigeration
HFC-143a	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Stationary air-conditioning > HFC-143a	2.F.1.f Stationary Air-Conditioning/HFC-125	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.f Stationary Air-Conditioning/HFC-143a	Emissions from disposal are included in the emission factor for emissions from stocks.
HFC-227ea	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Foam blowing agents > Closed cells > HFC-227ea	2F2 Foam Blowing Agents	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.2. Foam blowing agents > 2.F.2.a. Closed cells > HFC-227ea	Emissions from manufacturing are included in emissions from stocks.
HFC-227ea	Sectors/Totals > Industrial processes and product use >	Emissions from stocks are included in	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as	Emissions from stocks are included in

Year 2024				
Sources and sinks not estimated ("NE")				
	Product uses as substitutes for ODS > Foam blowing agents > Open cells > HFC-227ea	emissions from manufacturing.	substitutes for ODS > 2.F.2. Foam blowing agents > 2.F.2.b. Open cells > HFC-227ea	emissions from manufacturing.
HFC-365mfc	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Foam blowing agents > Open cells > HFC-365mfc	2F2 Foam Blowing Agents	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.2. Foam blowing agents > 2.F.2.b. Open cells > HFC-365mfc	Emissions from stocks are included in emissions from manufacturing.
C ₂ F ₆	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > C ₂ F ₆	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > C ₂ F ₆	Included in Commercial Refrigeration
C ₂ F ₆	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Industrial refrigeration > C ₂ F ₆	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.c. Industrial refrigeration > C ₂ F ₆	Included in Commercial Refrigeration
C ₂ F ₆	Sectors/Totals > Industrial processes and product use > Product uses as substitutes for ODS > Refrigeration and air-conditioning > Commercial refrigeration > C ₂ F ₆	2F1a Refrigeration and Stationary Air Conditioning	Sectors/Totals > 2. Industrial processes and product use > 2.F. Product uses as substitutes for ODS > 2.F.1. Refrigeration and air-conditioning > 2.F.1.a. Commercial refrigeration > C ₂ F ₆	Emissions from disposal are included in the emission factor for emissions from stocks.

Table 4-4, below, presents the sector-specific improvement plan.

Table 4-4 Improvement plan for the IPPU sector

Action	IPCC Category / Sub-sector	Chapter / Section in the NID	Target Date for Implementation
The time series consistency of the activity data used for "Road Paving with Asphalt" is being analysed (Finding ID# I.3 in FCCC/ARR/2022/MLT).	2D4 Other (Road paving with asphalt)	4.5.3.2	2026
The notation keys "NE" reported for disposal emissions in ETF table 2(II).B-H will be explained in table 9 of the common reporting tables as indicated in the recommendation in Finding ID# I.7 in FCCC/ARR/2022/MLT.	2F1	4.7.1	2026
Consistency between the notation keys used to report AD for "Filled into new manufactured products" and for "Remaining in products and decommissioning" ("NE") and the associated emissions will be ensured. An explanation of the use of "NE" will be included in table 9 of the common reporting tables (Finding ID# I.6 in FCCC/ARR/2022/MLT).	2F1	4.7.1	2026
The notation key "NE" for "2.G.2.e Other (Medical)" for SF ₆ and C ₃ F ₈ will be explained in table 9 of the common reporting tables.	2G2	4.8.2	2026
The CAA is considering the revision of some of the average charge factors such that, as much as possible, they are brought in line with the ranges defined in the 2019 Refinement to the 2006 IPCC Guidelines (Finding ID# I.9 in FCCC/ARR/2022/MLT).	2F1b	4.7.1	2026
It is the intention of the CAA to determine if the processes carried out in the local ceramics industry emit greenhouse gases or if the processes are simply working with imported products (Finding ID# I.2 in FCCC/ARR/2022/MLT).	2A4a	4.2.4.1.3	2026
The CAA is trying to obtain another set of data of the F-gases that are imported to and exported from Malta, from/to other countries, both within and outside the EU. Thus, from this data, local consumption could be estimated. Moreover, this initiative should also help in identifying more importers of F-gases in Malta, from whom more data could be collected. If more data is obtained, it could be used as activity data or for QA/QC. Furthermore, as more data for more years is collected, an analysis to determine more consistent data throughout the time series could be performed (Finding MT-2F1-2022-0004 in the 2022 ESD Review).	2F1	4.7.1	2026
The CAA is holding discussions with the national regulator on the environment to collect data related to the local collection of F-gases from equipment at end-of-life from permitted waste management installations so as to ensure an adequate coverage of the local market (Finding MT-2F-2023-0001 in the	2F1	4.7.1	2026

Action	IPCC Category / Sub-sector	Chapter / Section in the NID	Target Date for Implementation
2023 ESR Review and Finding MT-2F1-2025-0002 in the 2025 Comprehensive Review).			
Expert judgement on the share of R22 in the mass of refrigerants collected is being sought from the same source providing the mass of refrigerants collected from equipment at end-of-life.	2F1a	4.7.1	2026
The CAA is holding discussions with local market operators to verify the sources of data for the F-gases imported to Malta for local consumption so as to ensure an adequate coverage of the local market.	2F1	4.7.1	2026
The transparency of category 2.F.1 is being improved by including a more detailed explanation of the model being used, describing the assumptions and the expert judgements made (Finding ID# 1.11 in FCCC/ARR/2022/MLT).	2F1	4.7.1	2026
The missing information on the import of F-gases in fire protection systems is being investigated.	2F3	4.7.3	2026
It is the intention of the CAA to improve the estimation of emissions from ETF 2.F.1.e Mobile Air Conditioning by including national data on the annual number of newly licensed cars and LGVs, on the split between new and second-hand newly licensed cars and LGVs, as well as on the age of newly licensed second-hand cars and LGVs (Finding MT-2F1-2023-0001 in the 2023 ESR Review).	2F1e	4.7.1.4	2026
The data on lubricant use in the national energy balance could serve as category-specific QA/QC and verification for the data on the lubricant use.	2D1	4.5.1	2026
Paraffin wax use is included in the national energy balance, however, no consumption of paraffin wax is reported. This matter should be looked into.	2D2	4.5.2	2026
It is the intention of the CAA to discuss with the applicable stakeholders both within the national administration and on the local market, the extent to which recovered F-gases are being reused locally (Finding MT-2F1-2025-0002 in the 2025 ESR Comprehensive Review of National Greenhouse Gas Inventory Data).	2F1	4.7.1	2027
The CAA is holding discussions with local market operators to verify the sources of data for the substances imported to Malta for use in local fire protection applications to ensure an adequate coverage of the local market.	2F3	4.7.3	2027
It is the intention of the CAA to determine if the processes carried out in the local glass industry emit greenhouse gases.	2A3	4.2.3	2027
The CAA is holding discussions to determine a data collection process that ensures a better coverage of	2F4	4.7.4	2027

Action	IPCC Category / Sub-sector	Chapter / Section in the NID	Target Date for Implementation
the applicable local market of metered dose inhalers.			
It is the intention of the CAA to continue with efforts to eliminate empty cells in common reporting tables.	2	4	2028
It is the intention of the CAA to try and improve the method of distinction between the two-stroke engine oil that is intentionally co-combusted in engines (and therefore reported in the energy sector) and the remaining lubricants (reported in the IPPU sector).	2D1	4.5.1	2028
It is the intention of the CAA to determine if the activity data for the category "Other Product Manufacture and Use – SF ₆ and PFC from Other Product Uses (Medical)" needs to be revised (Finding MT-2G-2023-0002 in the 2023 ESR Review).	2G2	4.8.2	2028
It is the intention of the CAA to estimate and report in the ETF tables the amount of urea solution consumption for use in selective catalytic reduction in transport resulting from the COPERT model.	2D4 Other (Urea for denoxification)	4.5.3	2028

4.2 MINERAL INDUSTRY (ETF REPORTING TABLE 2.A)

4.2.1 MINERAL INDUSTRY – CEMENT PRODUCTION (ETF REPORTING TABLE 2.A.1)

4.2.1.1 Category description

This category has not occurred in Malta throughout the whole time series.

4.2.1.2 Methodological issues

This section is not applicable.

4.2.1.3 Uncertainties and time series consistency

This section is not applicable.

4.2.1.4 Category specific QA/QC and verification

This section is not applicable.

4.2.1.5 Source specific recalculations

This section is not applicable.

4.2.1.6 Category specific planned improvements

This section is not applicable.

4.2.2 MINERAL INDUSTRY – LIME PRODUCTION (ETF REPORTING TABLE 2.A.2)

4.2.2.1 Category description

Lime production (Quick Lime) was commonplace in Malta in the past. The lime produced was of the high calcium type. Since 1999, lime production activities no longer take place and any lime used in Malta is imported. Thus, activity data and emissions are reported for the period 1990 to 1998.

For the period 1995 to 1998, activity data (quantity of lime produced) used for the estimation of emissions from this source category was compiled by Gauci (Gauci, 2000) from data provided by the then National Office of Statistics (now the National Statistics Office, NSO). With regards to the period 1990 to 1994, it should be pointed out that since, at the time, two lime production plants were operational, the quantities of lime produced could not be obtained from the operators due to confidentiality rules and perceived market sensitivity data. Hence, the activity data for each year of this period is the average activity data for the years 1995 to 1997. Consequently, CO₂ emissions from this activity are reported for the period 1990 to 1998.

4.2.2.2 Methodological issues

The 2006 IPCC Guidelines provide two default emission factors. The lime produced in Malta can be classified as high calcium lime. Thus, an emission factor of 0.75 tonnes CO₂ per tonne lime produced is used.

4.2.2.3 Uncertainty and time series consistency

The main issue with time series consistency in this sector has been described in Section 4.2.2.1. Uncertainty is estimated at 8% for activity data and 2% for the emission factor.

4.2.2.4 Category-specific QA/QC and verification

This section is not applicable.

4.2.2.5 Source specific recalculations

No recalculations were required.

4.2.2.6 Category specific planned improvements

There are no planned improvements for this specific category.

4.2.3 MINERAL INDUSTRY – GLASS PRODUCTION (ETF REPORTING TABLE 2.A.3)

4.2.3.1 Category description

This category has not occurred in Malta throughout the whole time series.

4.2.3.2 Methodological issues

This section is not applicable.

4.2.3.3 Uncertainties and time series consistency

This section is not applicable.

4.2.3.4 Category-specific QA/QC and verification

This section is not applicable.

4.2.3.5 Source specific recalculations

No recalculations were required.

4.2.3.6 Category specific planned improvements

It is the understanding of the CAA that locally there are no GHG-emitting glass production processes, but only shaping and colouring of glass. However, as recommended during the capacity building visit organised by the *Effort Sharing Decision Review Team* in August 2018, this industry is being analysed further. It is the intention of the CAA to determine if the processes carried out in the local glass industry emit GHGs.

4.2.4 MINERAL INDUSTRY – OTHER PROCESS USES OF CARBONATES (ETF REPORTING TABLE 2.A.4)

4.2.4.1 Other Uses of Soda Ash (ETF Reporting Table 2.A.4.b)

Soda ash is used in a variety of applications; more commonly in soap and detergent manufacture and for water treatment. Soda ash is neither mined nor produced in Malta.

4.2.4.1.1 Sodium Carbonate Consumption (ETF Reporting Table 2.A.4.b)

Emissions from all uses of sodium carbonate (Na_2CO_3) are included under this heading. Sodium carbonate is imported to Malta.

4.2.4.1.1.1 Category description

It is assumed that emissive uses of carbonates other than sodium carbonate are not occurring.

4.2.4.1.1.2 Methodological issues

Data on mass of sodium carbonate imports by year for the whole time series were obtained from the NSO. On heating, Na_2CO_3 dissociates, releasing one mole of CO_2 per mole of Na_2CO_3 heated. Via a stoichiometric calculation, the emission factor is determined as 415kg CO_2 emitted per tonne Na_2CO_3 used.

4.2.4.1.1.3 Uncertainty and time series consistency

Activity data uncertainty is relatively low since the mass of imported carbonates is well-documented in trade statistics. Thus, an uncertainty of 2% is assumed. On the contrary, the emission factor has a relatively high uncertainty due to the fact that the fate of the imported sodium carbonate is unknown; thus, the assumption that all the sodium carbonate imported is used in processes that release CO_2 may not be accurate. This is why a higher value of the emission factor uncertainty range (5%) is applied for this.

4.2.4.1.1.4 Category-specific QA/QC and verification

The activity data used in this category is trade imports from the NSO. This data is analysed and compared to the trend in the respective market from the data received in previous years and any outlying data is verified with the data provider.

4.2.4.1.1.5 Source specific recalculations

No recalculations were required.

4.2.4.1.1.6 Category specific planned improvements

There are no planned improvements for this specific category.

4.2.4.1.2 Sodium Bicarbonate for Desulphurisation (ETF Reporting Table 2.A.4.d. Other)

Emissions from the import of sodium bicarbonate (NaHCO_3) used in desulphurisation in energy generation and in waste incineration are included under this heading.

Until the 2018 NIR, the emissions from imported NaHCO_3 used in desulphurisation in energy generation and in waste incineration were accounted for under the specific sectors. However, during a capacity building visit organised by the *Effort Sharing Decision Review Team* in August 2018, it was recommended to the Malta Resources Authority to include the said emissions under this category. As from the 2019 NIR, the said emissions are included under this category.

4.2.4.1.2.1 Category description

Imported NaHCO_3 is used in desulphurisation in energy generation and waste incineration. NaHCO_3 is imported to Malta. The use of NaHCO_3 for desulphurisation results in the release of CO_2 .

4.2.4.1.2.2 Methodological issues

The data indicates that, locally, the desulphurisation process started in waste incineration in the year 2009, and, in energy generation, from 2012 onwards. Moreover, it should be pointed out that in 2017, an energy generation plant that does not make use of the technology utilising NaHCO_3 , started operation.

The source of the data on the use of NaHCO_3 at the energy generation plants and the respective emission factor of 0.525t CO_2 /t NaHCO_3 is the local administrator of the EU Emissions Trading System within the CAA. This data is obtained through the energy generation sector inventory compiler.

The mass of NaHCO_3 consumed annually in the desulphurisation process in waste incineration is obtained from the operator through the waste sector inventory compiler.

In both cases, the related emissions are obtained by multiplying the reported consumption of NaHCO_3 by the said emission factor.

4.2.4.1.2.3 Uncertainty and time series consistency

The uncertainty of the activity data related to energy generation is low, given that the source of this data is the local administrator of the EU Emissions Trading System. Similarly, the uncertainty of activity data in waste incineration is also expected to be low since the Integrated Pollution Prevention and Control (IPPC) permitting system applies to waste incineration. The uncertainty of both sets of activity data was assumed to be equal to 5%. This value was also used as the uncertainty for the emission factor. Chapter 2.4 of Volume 2 of the 2006 IPCC Guidelines was used as guidelines.

4.2.4.1.2.4 Category-specific QA/QC and verification

Together with the respective inventory compilers, i.e. waste and energy generation, the data received is verified to be in line with the trends in the local sectors. NaHCO_3 has not been used for desulphurisation in energy generation since 2018. NaHCO_3 and urea were originally used in energy generation when part of the power station used to be operated using heavy fuel oil and gasoil as the fuels for the generation of electricity. During 2017, the plant was converted to natural gas and gasoil. The use of NaHCO_3 for desulphurisation was no longer needed and so it was ended during the course of 2017. The inter-annual variations in the mass of NaHCO_3 used for desulphurisation in the waste sector were explained by the operator by variations in the number of days that the plant operates in one year and in the daily use of NaHCO_3 .

4.2.4.1.2.5 Source specific recalculations

No recalculations were required.

4.2.4.1.2.6 Category specific planned improvements

No improvements are planned for this category.

4.2.4.1.3 Category specific planned improvements

As recommended during the capacity building visit organised by the *Effort Sharing Decision Review Team* in August 2018 and in *Finding ID# 1.2* in FCCC/ARR/2022/MLT, the use of carbonates in the production of ceramics is being investigated further. It is the intention of the CAA to determine if the processes carried out in the local ceramics industry emit GHGs or if the processes are simply working with imported products. It is the intention of the CAA to determine the CN code for clay. Subsequently, the related activity data will be requested and, following sub-section "Ceramics" in Chapter 2.5 "Other Process Uses of Carbonates" of the 2006 IPCC Guidelines, any emissions would be calculated.

4.3 CHEMICAL INDUSTRY (ETF REPORTING TABLE 2.B)

4.3.1 CHEMICAL INDUSTRY – OTHER – CALCIUM CARBIDE USE (ETF REPORTING TABLE 2.B.10.B. OTHER)

Category 2B covers a wide variety of chemical production sub-categories for which, however, Malta does not have any activity. Nonetheless, Malta imports carbide for the production of acetylene.

4.3.1.1 Category description

Malta imports carbide for the production of acetylene. Whereas the production process used emits no GHGs, the use of acetylene in metal welding and cutting is a source of CO₂ emissions.

4.3.1.2 Methodological issues

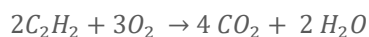
Imports of carbide of calcium used for acetylene production as previously reported falls under CN code 28491000. Calcium carbide imports can be assumed as being 100% directed towards acetylene production. Thus, imports under this CN code are included in the calculation.

The emission factor applied to this use is based on the stoichiometric calculation of the reactions involved in the use of acetylene based on the following assumptions:

- all the carbide imported is used in acetylene production;
- the process of acetylene production yield is 100%, thus all the carbide is transformed into acetylene;
- all the acetylene produced is combusted in the year of production;
- the acetylene oxidation factor is set to 1.0; and

- acetylene use is not considered as an energy use, even though it is combusted in the process.

The chemical reactions involved are as follows:



This implies that 1 mole of CaC_2 would yield 2 moles of CO_2 . Thus, considering the relative molecular mass of CaC_2 as being 64 and the relative molecular mass of CO_2 as being 44, the emission factor can be calculated as follows:

$$64 \text{ t of } \text{CaC}_2 \Rightarrow 88 \text{ t of } \text{CO}_2 \text{ (2x 44)}$$

Thus, 1t of CaC_2 would yield:

$$88/64 = 1.375 \text{ t CO}_2/\text{t CaC}_2$$

4.3.1.3 Uncertainties and time series consistency

For activity data, noting that it is data reported to the NSO in mass, an uncertainty of $\pm 5\%$ is used. The emission factor is based on a stoichiometric reaction, for which the uncertainty is very low. Nonetheless, the assumptions listed in the methodological description, invariably introduce higher uncertainty, which through expert judgment can be assumed to be as high as $\pm 50\%$.

4.3.1.4 Category specific QA/QC and verification

The activity data used in this category is trade imports from the NSO. This data is analysed and compared to the trend in the respective market from the data received in previous years and any outlying data is verified with the data provider.

Since no data on the mass of calcium carbide imported in the year 2018 was reported, it was assumed that this value was equal to the data received for the year 2017. This matter is being investigated.

4.3.1.5 Source specific recalculations

No recalculations were required.

4.3.1.6 Category specific planned improvements

The mass of calcium carbide reported for the year 2018 is being investigated.

4.4 METAL INDUSTRY (ETF REPORTING TABLE 2.C)

4.4.1 CATEGORY DESCRIPTION

The category 2C covers a wide variety of metal and alloy production activities, none of which, however, occur in Malta. This category is therefore considered as not having occurred in Malta throughout the whole time series.

4.4.2 METHODOLOGICAL ISSUES

This section is not applicable.

4.4.3 UNCERTAINTIES AND TIME SERIES CONSISTENCY

This section is not applicable.

4.4.4 CATEGORY SPECIFIC QA/QC AND VERIFICATION

This section is not applicable.

4.4.5 SOURCE SPECIFIC RECALCULATIONS

This section is not applicable.

4.4.6 CATEGORY SPECIFIC PLANNED IMPROVEMENTS

This section is not applicable.

4.5 NON-ENERGY PRODUCTS FROM FUELS AND SOLVENT USE (ETF REPORTING TABLE 2.D)

4.5.1 NON-ENERGY PRODUCTS FROM FUEL AND SOLVENT USE - LUBRICANT USE (ETF REPORTING TABLE 2.D.1)

4.5.1.1 Category description

The main function of lubricants is to minimise friction between moving surfaces. As lubricants are exposed to relatively high temperatures, oxidation occurs which results in certain GHG emissions. This oxidation is not considered as an energy use and, so, the emissions from these lubricants are reported in this sector. However, emissions from lube oil used in two-stroke engines are included in the energy sector.

4.5.1.2 Methodological issues

Due to unavailability of segregated data on lubricant use, total importation data is used to calculate emissions from use. The assumption is that lubricants imported in one year are used throughout that same year and emissions are attributed in whole to that year.

The methodology for the estimation of emissions from this category was revised during step 1 of the 2018 annual *Effort Sharing Decision Review*.

Total lubricant consumption in Malta is provided by the NSO. The gasoline consumption in motorcycles is obtained from table 1.A(a)s3 of the common reporting table through the transport sector inventory compiler.

The share of lubricants used in two-stroke gasoline engines is estimated as follows:

- It is supposed that two-stroke gasoline engines are only found in road transport.
- In road transport, it is supposed that only motorcycles can have two-stroke gasoline engines.
- As a conservative estimate, it is supposed that all motorcycles are two-stroke gasoline engines.
- From 2006 IPCC Guidelines, Volume 2, Chapter 3, Box 3.2.4, the common mixture of lubricating oil and gasoline are 1:25, 1:33 and 1:50 depending on the engine type. The median value of 1:33 is chosen for this calculation.

Also, the following parameters are used:

- 0.03 t of lubricant / t of gasoline for the mixture lubricant/gasoline for two-stroke;
- 40.77TJ/kt for the NCV of gasoline (source: NIR 2018 page 55 and NSO News Release 106/2015 (value in t/toe)); and
- 40.20TJ/kt for the NCV of lubricants (source: Volume 2, Chapter 1, table 1.2).

Moreover, since no data is available for the years before 2004, a 5-year moving average is used to estimate data for the years 1990 to 2003.

Equation 5.2 in Chapter 5 of Volume 3 of the 2006 IPCC Guidelines gives the Tier 1 calculation for estimating CO₂ emissions from non-energy use of lubricants. Using 20.0tC/TJ for the CC_{Lubricant} (source: Volume 2, Chapter 1, table 1.3) and 0.2 as the ODU_{Lubricant} (source: Volume 3, Chapter 5, table 5.2), the CO₂ emissions to be included under the IPPU sector are obtained.

4.5.1.3 Uncertainty and time series consistency

An uncertainty factor of 10% is used for the activity data in this sub-sector. The emission factor used is based on the Tier 1 approach specified in the 2006 IPCC Guidelines which also suggests that uncertainty could be as high as 50%. In view of this, the emission factor uncertainty is estimated at 50%.

4.5.1.4 Category specific QA/QC and verification

The activity data used in this category is trade imports from the NSO and gasoline consumption in motorcycles (1.A.3.b.iv) (see ETF Table 1.A(a)s3) from the transport sector inventory compiler. This data is analysed and compared to the trend in the respective market from the data received in previous years and any outlying data is verified with the respective data provider.

4.5.1.5 Source specific recalculations

No recalculations were required.

4.5.1.6 Category specific planned improvements

The data on lubricant use in the national energy balance could serve as category-specific QA/QC and verification. Moreover, it is the intention of the CAA to try and improve the method

of distinction between the two-stroke engine oil that is intentionally co-combusted in engines (reported in the energy sector) and the remaining lubricants (reported in the IPPU sector).

4.5.2 NON-ENERGY PRODUCTS FROM FUEL AND SOLVENT USE - PARAFFIN WAX USE (ETF REPORTING TABLE 2.D.2)

4.5.2.1 Category description

Paraffin is a product of crude oil fractioning, and is commonly used in the production of candles, surfactants, paper coatings and polish. In Malta, since no petroleum refining occurs, all paraffin is imported, possibly transformed and largely used locally. The main source of emission from paraffin comes from its combustion in the form of candles, tapers etc. Most other uses do not emit GHGs.

4.5.2.2 Methodological issues

Activity data for this sector is obtained from importation data collected by the NSO. Data for mass of imported material is reported under specific CN codes specific to the nature of the product being imported. For paraffin wax codes 3406 0000 and 2712 20(00-99) are included (see IntraStat Combined Nomenclature 2013). This data was readily available only from the year 2004 onwards and so a gap-filling exercise was carried out to estimate activity in the sector prior to 2004. This was done through the back extrapolation of net emissions from the sector. Extrapolation of emissions was preferred to extrapolation of importation data. Since default emission factors are used in the present calculation, the back extrapolation of activity data was considered to be unnecessary.

The activity data referred to above is elaborated using the Tier 1 methodology and emission factors specified in the 2006 IPCC Guidelines. Default ODU and carbon content values are used to calculate emission factors for this sector. The net emission factor used is 14.6667tCO₂/TJ paraffin imported.

4.5.2.3 Uncertainty and time series consistency

The consistency of the time series is ensured by the back-extrapolation exercise carried out, which on the basis of expert judgement provides a conservative estimate.

To date, waxes and wanes are not reported in the national energy balance calculation, so this introduces a further factor of uncertainty in the activity data used. An uncertainty factor of 10% is used for activity data in this sub-sector. The emission factor used is based on the Tier

1 approach specified in the 2006 IPCC Guidelines which also suggests that uncertainty could be as high as 50%. In view of this, the emission factor uncertainty is estimated at 50%.

4.5.2.4 Category-specific QA/QC and verification

The activity data used in this category is trade imports from the NSO. This data is analysed and compared to the trend in the respective market from the data received in previous years and any outlying data is verified with the data provider.

4.5.2.5 Source specific recalculations

No recalculations were required.

4.5.2.6 Category specific planned improvements

This category is included in the national energy balance, however, no consumption of paraffin wax is reported. This matter should be investigated.

4.5.3 NON-ENERGY PRODUCTS FROM FUEL AND SOLVENT USE - OTHER (ETF REPORTING TABLE 2.D.3)

4.5.3.1 Solvent use (ETF Reporting Table 2.D.3.a)

4.5.3.1.1 Category description

Estimated non-methane volatile organic compound (NMVOC) emissions from the use of organic solvents and solvent-containing products are reported under this category. Solvents and related compounds include chemical cleaning substances used in dry cleaning, printing activities, metal degreasing and a variety of other industrial applications as well as household uses. All of these activities and applications make use of chemicals that contain a significant amount of NMVOCs. Emissions are produced through evaporation of the volatile chemicals when these products are exposed to air.

4.5.3.1.2 Methodological issues

The *EMEP/EEA air pollutant emission inventory guidebook* (2013, 2019 and 2023 versions) provides two methodologies that can be used to estimate NMVOC emissions:

- estimating the amount of (pure) solvents consumed; and
- estimating the amount of solvent containing products consumed (taking account of their solvent content).

The first method based on a mass balance per solvent is being used in this inventory process, where the sum of all solvent mass balances equals the NMVOC emission due to solvent use. The following equation was assumed for each inventory year in Malta:

$$\text{Solvent Import Quantities} = \text{Solvent Consumption Quantities} = \text{NMVOC Emissions}$$

The list of volatile chemical compounds has been used as a reference list for volatile chemicals that may be imported annually in Malta. This list of chemicals was then double-checked with the NSO, which provides the yearly solvent import quantities.

In the methodology used, it is assumed that all the solvents imported are used locally, and, thus, no solvents are exported. It is also assumed that all the solvents imported are used in the year of importation.

As referred to in Section 4.1 and in Annex 3 Section 3.3, it has been referred by the ETF helpdesk that the emissions of NO_x, CO, NMVOC, and SO_x for sub-categories 2.D.3.a and 2.D.3.b can only be reported as an aggregated value at the level of 2.D.3. Other than that the tool does not allow reporting at the disaggregated level for these gases in categories 2.D.3.a and 2.D.3.b. Thus, these emissions of NMVOC are presented in separate tables in Annex 3 Section 3.3.

4.5.3.1.3 Uncertainty and time series consistency

In terms of time series consistency, importation data provides time consistency but due to the variety of products falling under the different codes and the relatively different behaviour of each, the level of uncertainty is rather high.

4.5.3.1.4 Category-specific QA/QC and verification

The activity data used in this category is trade imports from the NSO. This data is analysed and compared to the trend in the respective market from the data received in previous years and any outlying data is verified with the data provider.

4.5.3.1.5 Source specific recalculations

No recalculations were required.

4.5.3.1.6 Category specific planned improvements

There are no planned improvements for this specific category.

4.5.3.2 Road Paving with Asphalt (ETF Reporting Table 2.D.3.b)

4.5.3.2.1 Category description

Asphalt road surfacing is composed of compacted aggregate and an asphalt binder. CO₂ and NMVOC emissions from both the production phase and the application phase of asphalt to road surfaces are reported.

The quantity of asphalt used was obtained annually from the authority for transport in Malta. However, this responsibility has moved to the agency entrusted with the development, maintenance and upgrading of roads and other public infrastructure in the Maltese Islands. Since for the years prior to 2011, no consistent data source was identified, activity was back extrapolated from the available data.

4.5.3.2.2 Methodological issues

Emissions of NMVOC for road surface (16g NMVOC per Mg asphalt produced and applied to the road surface) is used. The emission factor for both the production phase and the application phase of the asphalt to road surfaces are applied to the activity data. The emission factor was obtained from the *EMEP/EEA air pollutant emission inventory guidebook* (2013, 2019 and 2023 versions). Malta is additionally reporting an estimate of CO₂ emissions, using the methodology provided in the 2009 Portuguese GHG Inventory Report. The Portuguese asphalt methodology assumes that solvents in asphalt products are 100% composed of NMVOC. The emitted NMVOC from the asphalt processes have, on average, 85% carbon content, which is the normal carbon content for medium linear simple hydrocarbons. Therefore, the resulting CO₂ emissions can be estimated through multiplication:

$$\text{Emissions (Gg CO}_2\text{)} = \text{Emissions (Gg NMVOC)} * 0.85 * (44/12)$$

It is also essential to note that even though the 2006 IPCC Guidelines specify that significant emissions of CO can occur from this activity, no adequate emission factor was identified, so no CO emissions are estimated for this activity.

As referred to in Section 4.1 and in Annex 3 Section 3.3, it has been referred by the ETF helpdesk that the emissions of NO_x, CO, NMVOC, and SO_x for sub-categories 2.D.3.a and 2.D.3.b can only be reported as an aggregated value at the level of 2.D.3. Other than that the tool does

not allow reporting at the disaggregated level for these gases in categories 2.D.3.a and 2.D.3.b. Thus, these emissions of NMVOC are presented in separate tables in Annex 3 Section 3.3.

4.5.3.2.3 *Uncertainty and time series consistency*

The data collected covers all public road works carried out in the geographical scope of the inventory, though private asphalt use is not included in the estimate. It is assumed that this use is limited and accounts for a marginal part of this sub-sector. Uncertainty of activity data is considered to be of 10%, in line with the 2006 IPCC Guidelines, whereas emission factor uncertainty is assumed at 100%. This high emission factor does not affect significantly the overall uncertainty of the inventory due to the small extent of the emissions in this sub-sector.

4.5.3.2.4 *Category-specific QA/QC and verification*

The activity data received is analysed and compared to the trend and, if necessary, it is verified with the data provider. The activity data, quantity of road paving material produced, has not been received for the years 2021 to 2024. A uniform trend for the activity data for these years was used, based on the activity data received for the years 2019 and 2020.

4.5.3.2.5 *Source specific recalculations*

The activity data, quantity of road paving material produced, has not been received for the years 2021 to 2024. When the data for the year 2021 was not received, this value was assumed to be equal to that of the year 2020. For the years 2022 and 2023, these values were obtained by using a trend based on the previous years, starting from 2017. However, since the lack of data has persisted, in this submission, a consistent approach was adopted for all the years in which data was not received, as explained in Section 4.5.3.2.4, above. Thus, the activity data for the years 2021 to 2023 was revised. This change has, inevitably, resulted in the following recalculations.

Table 4-5 ETF 2.D.3.b Road Paving with Asphalt – CO₂.

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	23.00	23.00	0.00%	-
1991	22.15	22.15	0.00%	-

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1992	21.29	21.29	0.00%	-
1993	20.43	20.43	0.00%	-
1994	19.57	19.57	0.00%	-
1995	18.71	18.71	0.00%	-
1996	17.85	17.85	0.00%	-
1997	16.99	16.99	0.00%	-
1998	16.13	16.13	0.00%	-
1999	15.28	15.28	0.00%	-
2000	14.42	14.42	0.00%	-
2001	13.56	13.56	0.00%	-
2002	12.70	12.70	0.00%	-
2003	11.84	11.84	0.00%	-
2004	10.98	10.98	0.00%	-
2005	10.12	10.12	0.00%	-
2006	9.26	9.26	0.00%	-
2007	8.40	8.40	0.00%	-
2008	7.55	7.55	0.00%	-
2009	6.69	6.69	0.00%	-
2010	5.83	5.83	0.00%	-
2011	3.77	3.77	0.00%	-
2012	6.60	6.60	0.00%	-
2013	1.88	1.88	0.00%	-
2014	2.48	2.48	0.00%	-
2015	8.95	8.95	0.00%	-
2016	5.50	5.50	0.00%	-
2017	6.66	6.66	0.00%	-
2018	5.69	5.69	0.00%	-
2019	7.37	7.37	0.00%	-
2020	7.38	7.38	0.00%	-
2021	7.38	7.40	0.20%	0.01
2022	7.84	7.41	-5.46%	-0.43

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
2023	8.16	7.43	-8.93%	-0.73
2024	not applicable	7.44	not applicable	not applicable

Table 4-6 ETF 2.D.3.b Road Paving with Asphalt – NMVOC.

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	7.38	7.38	0.00%	-
1991	7.11	7.11	0.00%	-
1992	6.83	6.83	0.00%	-
1993	6.55	6.55	0.00%	-
1994	6.28	6.28	0.00%	-
1995	6.00	6.00	0.00%	-
1996	5.73	5.73	0.00%	-
1997	5.45	5.45	0.00%	-
1998	5.18	5.18	0.00%	-
1999	4.90	4.90	0.00%	-
2000	4.63	4.63	0.00%	-
2001	4.35	4.35	0.00%	-
2002	4.07	4.07	0.00%	-
2003	3.80	3.80	0.00%	-
2004	3.52	3.52	0.00%	-
2005	3.25	3.25	0.00%	-
2006	2.97	2.97	0.00%	-
2007	2.70	2.70	0.00%	-
2008	2.42	2.42	0.00%	-
2009	2.15	2.15	0.00%	-
2010	1.87	1.87	0.00%	-
2011	1.21	1.21	0.00%	-
2012	2.12	2.12	0.00%	-
2013	0.60	0.60	0.00%	-
2014	0.79	0.79	0.00%	-

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
2015	2.87	2.87	0.00%	-
2016	1.77	1.77	0.00%	-
2017	2.14	2.14	0.00%	-
2018	1.83	1.83	0.00%	-
2019	2.36	2.36	0.00%	-
2020	2.37	2.37	0.00%	-
2021	2.37	2.37	0.20%	0.00
2022	2.52	2.38	-5.46%	-0.14
2023	2.62	2.38	-8.93%	-0.23
2024	not applicable	2.39	not applicable	not applicable

4.5.3.2.6 Category specific planned improvements

As recommended during the capacity building visit organised by the *Effort Sharing Decision Review Team* in August 2018 and in *Finding ID# 1.3* in FCCC/ARR/2022/MLT, the time series consistency of the activity data is being analysed. The CAA is discussing the matter with the data provider to determine a time series of actual data that is as consistent as possible and that dates back as far as possible. Efforts are being made to have a consistent set of data starting from the year 2004. Based on such a time series, data could be back extrapolated to the year 1990. Moreover, it is planned to perform an analysis of the data that was reported in earlier GHG inventories, particularly for the years prior to 2004, to determine if this data needs to be revised. Issues with consistent and timely receipt of data are also being discussed. During the course of 2024, substantial efforts were made to find an alternative set of data, however, these efforts have proven to be unsuccessful.

4.5.3.3 Urea for Denoxification (ETF Reporting Table 2.D.3.d Other)

4.5.3.3.1 Category description

Imported urea is used in denoxification in energy generation, waste incineration and in selective catalytic reduction (SCR) in road transport.

Until the 2018 NIR, the emissions from the imported urea used in denoxification in energy generation and in waste incineration were accounted for under the specific sectors. However, during a capacity building visit organised by the *Effort Sharing Decision Review Team* in August

2018, it was recommended to the Malta Resources Authority to include the said emissions under this category. As from the 2019 NIR, the said emissions are included under this category.

Emissions from the use of urea in road transportation have been estimated and included in the national GHG inventory as from the 2020 NIR. The need for this inclusion was pointed out during the capacity building visit organised by the *Effort Sharing Decision Review Team* in August 2018 and in the capacity building webinars organised by the *Effort Sharing Decision Review Team*. Moreover, this inclusion was noted in *Finding ID# 1.4* in FCCC/ARR/2021/MLT. The methodology needed to estimate these emissions has been determined with the support provided by the *Effort Sharing Decision Review Team* in October 2019.

4.5.3.3.2 Methodological issues

The denoxification process has been used in waste incineration in Malta since the year 2011, when the Marsa thermal treatment plant was upgraded with the installation of a deNOx facility which utilises urea in liquid form (AdBlue or ISO 22241 compliant fluid) to reduce NOx emissions. During this process of denoxification, CO₂ is released as a by-product. The volume of urea consumed annually in the denoxification process in waste incineration is obtained from the operator through the waste sector inventory compiler. The related emissions are calculated by multiplying the reported consumption of AdBlue (volume) by the density of AdBlue and the emission factor of 0.733t CO₂/t AdBlue.

The source of the data on the use of urea at the energy generation plants and the respective emission factor of 0.733t CO₂/t AdBlue is the CAA as the local administrator of the EU Emissions Trading System. This data is obtained through the energy generation sector inventory compiler. The related emissions are obtained by multiplying the reported consumption of AdBlue by the said emission factor.

The emissions from urea used in denoxification in SCR in road transport have been estimated by means of the COPERT model, using the default values for the urea consumption, available therein, as a function of the fuel consumption. It should be pointed out that CO₂ is emitted from the use of urea in road transport only from vehicles equipped with SCR. Such technology is used only for diesel-engined vehicles. According to the default values in the COPERT model for the urea consumption in SCR in road transport, this technology is used as follows:

- in heavy duty vehicles, buses and coaches in Euro IV, V and VI standard (with a urea content of 6%, 6% and 3.5% of the fuel consumption, respectively according to the Euro standard);
- in light commercial vehicles in Euro 6 standard (with a urea content of 2% of the fuel consumption); and
- in passenger cars in Euro 6 standard (with a urea content of 2% of the fuel consumption).

The emissions from urea used in denoxification in SCR in road transport for the year 2024 have been estimated by multiplying the emissions of the previous year by the percentage change of the consumption of diesel between 2024 and 2023, assuming that the decrease in diesel consumption is equally distributed among all vehicle types.

4.5.3.3.3 *Uncertainty and time series consistency*

The uncertainty of the activity data related to energy generation is low, given that the source of this data is the local administrator of the EU Emissions Trading System. Similarly, the uncertainty of activity data in waste incineration is also expected to be low since the Integrated Pollution Prevention and Control (IPPC) permitting system applies to waste incineration. The uncertainty of both sets of activity data was assumed to be equal to 5%. This value was also used as the uncertainty for the emission factor. Chapter 3.2.2 of Volume 2 of the 2006 IPCC Guidelines was used as guidelines.

The uncertainty of the activity data related to SCR in transport is estimated automatically by the COPERT model based on the fuel consumption. Chapter 3.2.2 of Volume 2 of the 2006 IPCC Guidelines suggests that the uncertainty for the fuel consumption would typically be around 5%. Thus, the same uncertainty of 5% was assumed for the amount of urea solution consumption for use in SCR in transport. The uncertainty of the emission factor of urea solution consumption for use in SCR in transport was taken to be 1%. This was based on an expert judgement made during a capacity building activity under the *Effort Sharing Decision* review contract in October 2019.

However, since the urea used in energy generation, in waste incineration and in SCR in transport are reported in one table in the ETF, the same uncertainty for the emission factor was used for all the three uses. Thus, a conservative approach was followed and the uncertainty for the emission factor was assumed to be equal to 5%.

4.5.3.3.4 Category specific QA/QC and verification

Together with the respective inventory compilers, i.e. energy generation and waste, the data received is verified to be in line with the trends in the local sectors. Similarly, with the road transport inventory compiler, for the emissions obtained from the use of urea in SCR in road transport.

NaHCO₃ and urea were originally used in energy generation when part of the power station used to be operated using heavy fuel oil and gasoil as the fuels for the generation of electricity. During 2017, the plant was converted to natural gas and gasoil. Due to the greater utilisation of natural gas, the mass of urea used for denoxification (of gasoil) over the whole time series has decreased. Inter-annual variations in the mass of urea used for denoxification in energy generation are due to variations in the use of different fuels, i.e. natural gas or gasoil. As the use of gasoil increases, the rate of urea dosage increases. In the data for 2024, a reduction in the consumption of urea for denoxification in energy generation was observed when compared to the data for 2023.

The amount of urea used for denoxification in waste incineration in the year 2019 resulted in a sharp drop in the trend of the volume of urea used for denoxification in waste incineration. In fact, the year with the most similar use of urea (2m³) to that reported (for the year 2019) was the year 2011, which was the first year when urea was used locally for this purpose in this sector. This decrease was explained by the operator by reporting that the urea injection system was not functioning for several months in 2019 due to a system breakdown and the subsequent upgrade. Moreover, the operator explained that later in the year, a major upgrade which required a lower volume of urea during operation was implemented. The further reduction of urea used in 2020 over 2019 (4m³ vs 5m³, respectively), was attributed to two separate reasons by the operator, namely, improved nozzles within the new system which allow lower urea consumption and an increase in NH₃ levels in the incineration process, due to which urea injection could not be used. In the data for the year 2021, a further drop in the trend of the volume of urea used for denoxification in waste incineration (1m³) was observed. The operator explained that urea solution is used to abate NO_x gases, but contributes to the formation of NH₃. It was also explained that in the years 2020 and 2021 there was an increase in the number of NH₃ exceedances when compared to those of NO_x. As a result of the fact that NH₃ levels were already higher than NO_x, the use of urea solution was limited during the years 2020 and 2021. Moreover, the operator explained that the increase in NH₃ levels in the incineration process is due to the fact that the ratio of incineration between abattoir waste (wet) and clinical waste has shifted in favour of the former, thus more abattoir waste is being incinerated,

resulting in a higher presence of NH_3 gases. In the data for the year 2022, a further drop in the volume of urea used for denoxification in waste incineration was observed. In fact, in the year 2022, urea was not used at all for denoxification in waste incineration. The operator referred that this was due to the explanation given above. Moreover, it was also explained that since the combustion cycle of the incinerator was running with very limited oxygen, the formation of NO_x gases was restricted. In fact, the formation of NO_x gases was within the stipulated limits and, consequently, urea was not required. The use of urea in waste incineration was reported again for the year 2023. In the year 2024, this value increased when compared to the year 2023.

Emissions from urea solution consumption for use in SCR in transport are estimated as explained in Section 4.5.3.3.2. The amount of urea solution per se has not been estimated and, thus, nor reported in the respective ETF table. On the other hand, both the amount of urea used for denoxification in energy generation and that used for denoxification in waste incineration have been reported in the same ETF table. This situation results in an unrealistically high implied emission factor. Nonetheless, it should be pointed out that the implied emission factor for urea used for denoxification in energy generation and in waste incineration is equal to $0.733 \text{ t CO}_2/\text{t urea}$.

4.5.3.3.5 Source specific recalculations

No recalculations were required.

4.5.3.3.6 Category specific planned improvements

It is the intention of the CAA to estimate and report in the ETF tables the amount of urea solution consumption for use in SCR in transport resulting from the COPERT model.

4.6 ELECTRONICS INDUSTRY (ETF REPORTING TABLE 2.E)

4.6.1 CATEGORY DESCRIPTION

Advanced electronics production technologies use fluorinated compounds due to their chemical and physical characteristics. The industry makes use of both gaseous forms and liquid forms of fluorinated compounds.

The local electronics industry is relatively limited in scope, most of the processes that have been identified as emissive are not carried out locally. Local manufacturing of electronics, as defined in the 2006 IPCC Guidelines, generally does not occur in Malta. The semi-conductor manufacturing sub-sector present locally, performs only the final stages of semiconductor manufacture. Throughout the time series, the use of HFC-23 and SF₆ is reported.

4.6.2 METHODOLOGICAL ISSUES

Activity data is directly obtained from the market from a GHG inventory compliant to ISO 14064.

HFC-23 is used in thermal cycle ovens to perform thermal cycle tests on microchips. The data submitted is actual consumption data - i.e. mass used to top-up leaks. It has been reported that between 2018 and 2019, actions were put in place to align internal procedures with relevant European legislation. To this end, leak tests are being performed in the preventive maintenance schedule of the equipment. This is helping to reduce the consumption of F-gases. As from year of data 2021, the use of HFC-23 is being reported as nil.

Through the category-specific verification process, it transpired that a plasma etcher was used locally throughout the period 2006 to 2017 and eventually, during 2018, transferred to another site, abroad. Moreover, based on an expert judgement made by the data provider it was determined that this equipment consumed approximately 4kg of SF₆ each year throughout the period 2006 to 2017.

4.6.3 UNCERTAINTIES AND TIME SERIES CONSISTENCY

The availability of verified data in this sector, through ISO 14064 inventories, makes the uncertainty of activity data rather low and is assumed to be 2%. Since the data submitted is actual consumption data and considering the type of process, the emission factor uncertainty for HFC-23 is also low.

The uncertainty of the activity data for SF₆ is assumed to be higher, at 25%, due to the fact that the activity data was based on expert judgement. This was done since the relative process was identified as an activity that should be included in the annual GHG inventory when the process was no longer in operation. The uncertainty of the emission factor for SF₆ is assumed to be also higher, at 50%, due to lack of detailed information on the process. Chapters 6.2 and

6.3 of Volume 3 of the 2006 IPCC Guidelines were used as guidelines to identify the value for this uncertainty.

4.6.4 CATEGORY SPECIFIC QA/QC AND VERIFICATION

As stated earlier, verified data through ISO 14064 inventories is available for this sub-sector. Nonetheless, the information received from the data provider is analysed, the applicable data is extracted, compared to the trend over the previous years and verified with the data provider, if necessary.

During the year 2019, this process has determined that SF₆ cylinders intended to be used for the plasma etcher referred to in Section 4.6.2, were removed from site and returned to the supplier during the year 2019, given that they were no longer required.

As a follow up to *Finding* ID# I.17 in the provisional main findings of the ERT Review of the 2019 annual submission of Malta, the whole time series for the consumption of HFC-23 was confirmed by the respective data provider and the necessary changes to the consumption and emissions were made.

4.6.5 SOURCE SPECIFIC RECALCULATIONS

No recalculations were required.

4.6.6 CATEGORY SPECIFIC PLANNED IMPROVEMENTS

There are no planned improvements for this specific category.

4.7 PRODUCT USES AS SUBSTITUTES FOR OZONE DEPLETING SUBSTANCES (ODS) (ETF REPORTING TABLE 2.F)

Current areas of application for the products in subject include refrigeration and air conditioning equipment, foam blowing applications, fire extinguishers and metered-dose inhalers. Figure 4-2 presents a pictorial overview of emissions of these gases from various applications over the whole time series covered by this report.

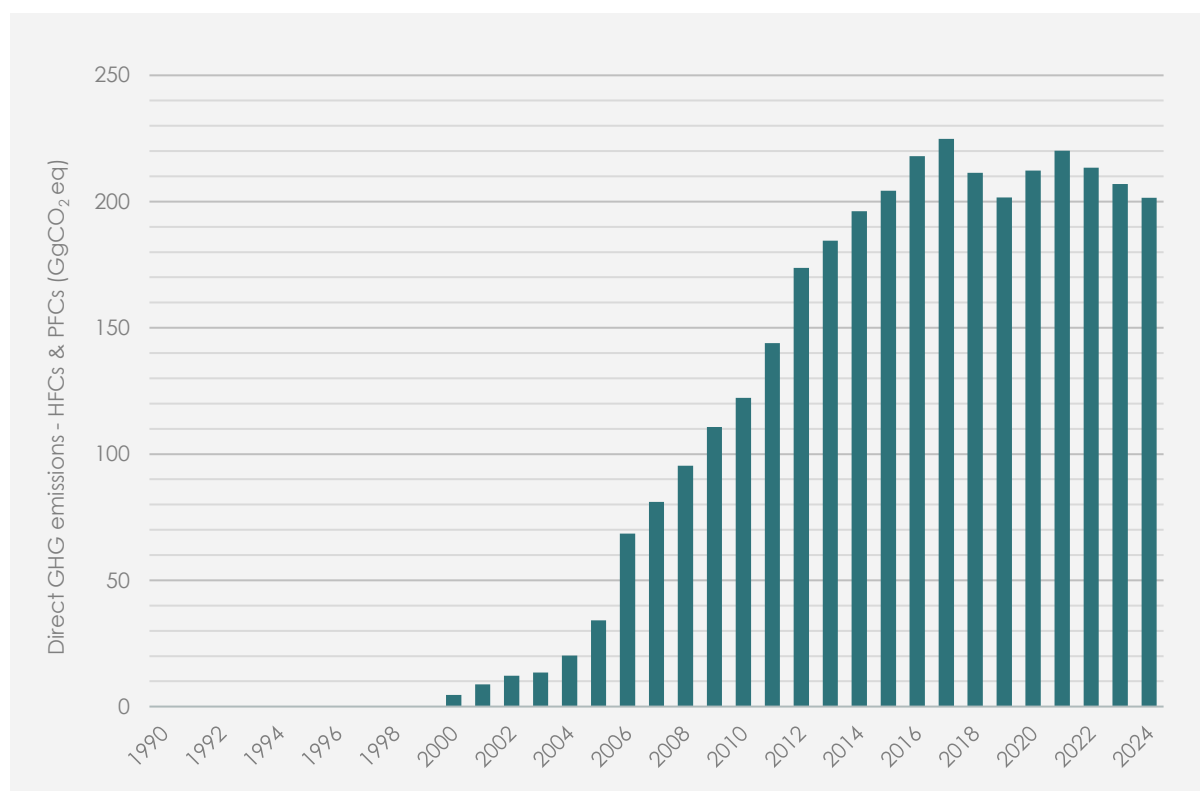


Figure 4-2 Direct GHG emissions (HFCs & PFCs) from sub-sector 2.F Product Uses as substitutes for ODS

4.7.1 PRODUCT USES AS SUBSTITUTES FOR ODS – REFRIGERATION AND AIR CONDITIONING (ETF REPORTING TABLE 2.F.1)

A data gathering exercise was carried out in 2011/2012, in addition to another survey done in 2009, in which importation and consumption quantities of fluorinated gases, information on the processes taking place locally, as well as details on the gases being used were collected. The project for the improvement of the methodology of the national inventory report in the product uses as ODS substitutes sector conducted between 2012 and 2014 had been concluded and first used in the 2015 NIR. Other continuous improvements are being sustained. The current methodology is in line with the 2019 Refinement to the 2006 IPCC Guidelines. Figure 4-3 shows the emissions of these gases from the various sub-categories under category 2.F.1 over the whole time series covered by this report.

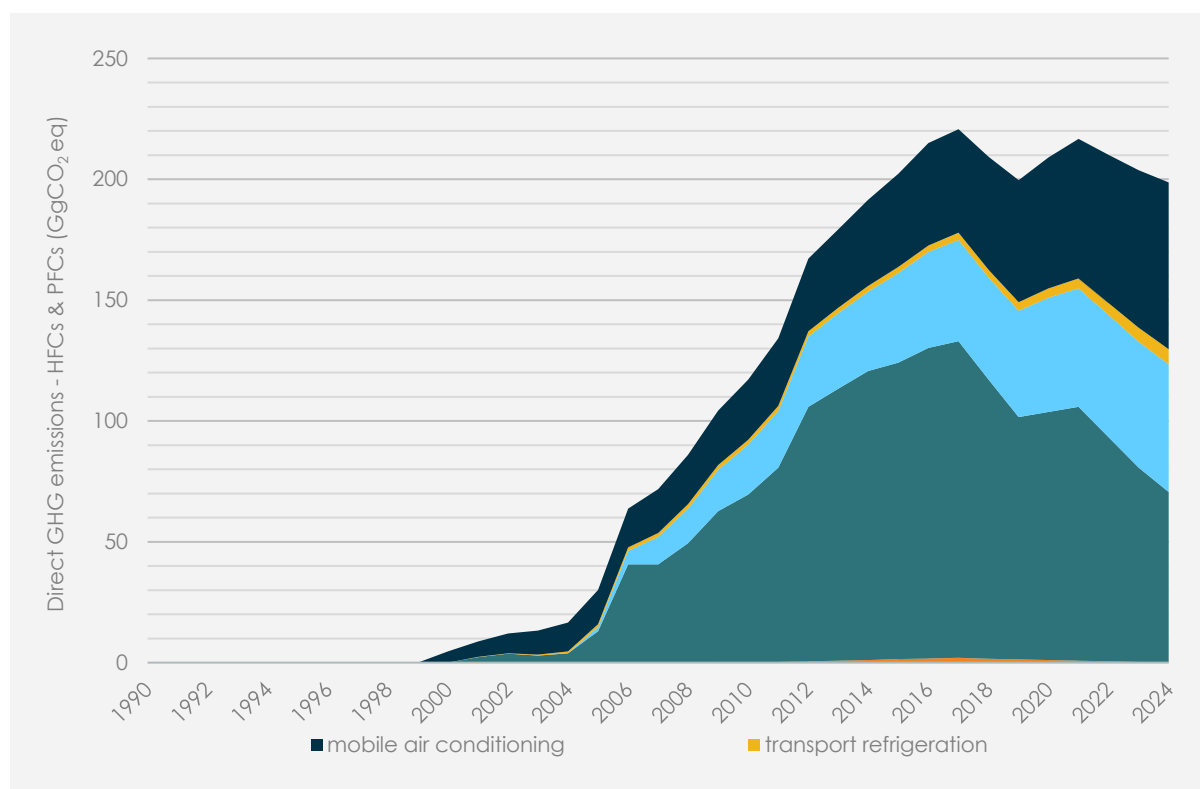


Figure 4-3 Direct GHG emissions (HFCs & PFCs) from category 2.F.1 Refrigeration and Air Conditioning

4.7.1.1 Stationary Refrigeration (ETF Reporting Table 2.F.1.a, 2.F.1.b & 2.F.1.c)

4.7.1.1.1 Category description

As in most European countries, the local market for domestic refrigeration appliances has reached saturation since many years (Abela, 2012). It is estimated that about 182,000 appliances exist in ca. 139,000 households in Malta. Based on a replacement rate of 6% of the existing stock, about 11,000 domestic refrigeration and freezing equipment units are imported annually.

Imports of appliances containing HFC-134a are estimated to have started in 1994 (as in most European countries) and increased gradually for some years. Previously, all units were running on R12 which is an ozone depleting substance and has been subject to substitution by HFC-134a. It is estimated that new units containing R12 were no longer imported from 2001 onwards.

Most central European manufacturers of domestic appliances had converted their production lines to hydrocarbons (R600a) by the late 1990s, and manufacturers in southern Europe have followed. Therefore, it is assumed that imports containing hydrocarbons as refrigerants started

in 2000, at a low rate of 10%, and have increased from then onwards to a stable rate of 90% since 2008 and 100% since 2014.

Commercial refrigeration today accounts for large parts of the F-gas demand, with R404A being one of the main refrigerants imported to Malta. This refrigerant blend is mainly used in supermarket installations (centralised systems) but also other types of small commercial refrigeration equipment. Commercial refrigeration systems are very diverse as they are usually customised to meet specific requirements (e.g. concerning the temperature ranges for different products) and built on site. The same applies to industrial refrigeration equipment which includes a large range of equipment types to cater for the needs of various industries. According to the local competent authority for the purposes of the F-gas Regulation, based on local import data, R290 has become a popular refrigerant in display fridges and other commercial applications and there is a notable increase in use of R744 in commercial applications.

As no equipment register or statistical information on commercial and industrial refrigeration systems are available in Malta, the approach chosen for emission estimates relies on import data of HFC bulk substances which are partly used for first fill and refill of commercial and industrial refrigeration systems.

Import data received for the year 2017 included R407A and HFC-23. This was the first occurrence of these two gases, which according to the respective company importing them, are used in commercial refrigeration. Similarly, for the first time, the received import data for the year 2018 included R449A, which is also used in commercial refrigeration. R437A, which was first reported in the year 2020 is attributed to industrial refrigeration and, hence, to this sub-category. Similarly, R508B which was first reported for the year 2021 and HFC-143a for the year 2023.

4.7.1.1.2 Methodological issues

An emission factor approach is used for emission estimates from the domestic refrigeration sub-category. The average charge size of 0.2 kg indicated by Abela (2012) is used, as well as an estimated average lifetime of 15 years (Casalnginiera, 2012). An operation emission rate of 0.3% is used since domestic refrigeration appliances are hermetically sealed which prevents emissions.

Emissions from disposal first occurred in 2009 (15 years after the first units containing HFCs were imported). However, detailed information on the disposal of domestic appliances is not available. CasalInginiera (2012) assumes that no recovery procedures are in place for scrapped equipment. The national authorities have confirmed that some form of recovery is taking place, but national data on this aspect is not readily available. Thus, a disposal emission rate of 100% is used.

For commercial refrigeration, the method chosen is a top-down approach: imported quantities of different refrigerants, as reported by gas suppliers, are used as the starting point for estimates. The quantities of the refrigerants attributed to the commercial refrigeration sub-category imported annually are used both for first fill of new equipment and for refill of existing equipment. Refrigerants fully attributed to the commercial refrigeration sub-category (including industrial refrigeration) are R417A, R422D, R434A, R507A, R407F, R407A, HFC-23, R449A, R437A, R508B and HFC-143a.

The situation is different for HFC-134a and R404A, which are mainly used in mobile air conditioning and transport refrigeration equipment, but also to some extent in stationary refrigeration applications. Thus, quantities used in the mobile air conditioning sub-category are calculated first (see relevant sub-category) and the remaining quantities are attributed to the commercial refrigeration sub-category.

The mass of refrigerants (mainly HFC-134a and some R404A) needed annually for servicing of mobile air conditioning and transport refrigeration are deducted from the total imports of HFC-134a and R404A that are attributed to the commercial refrigeration sub-category. It is assumed that due to the relatively high temperatures in Malta, mobile air conditioning and mobile refrigeration systems are being serviced regularly and that emitted refrigerants are refilled without major delay. Hence, the calculated emissions for mobile AC and mobile refrigeration equal the quantities refilled in the same year.

A sub-category specific emission factor of 20% from current year and banked gases is used. This emission factor includes both operation and disposal emissions in the sub-category, in view of the fact that disposal emissions for such larger systems are usually small due to recollection of gas. In the ETF tables, emissions from the industrial refrigeration sub-category (2.F.1.c) are reported under the commercial refrigeration sub-category (ETF 2.F.1.a).

The recovery reported for ETF sub-category 2.F.1.a (& 2.F.1.c) Commercial (& Industrial) refrigeration was obtained from the market. It should be specified that all the gases collected were exported; either for destruction by high temperature incineration or for recycling, when possible.

The data submitted consisted of the mass of gases collected, categorised by the year in which the gases collected were shipped. The data specified also the gases in each shipment and the equipment from which the gases were collected, as well as the next stage in the lifecycle of the gases following collection.

The total annual mass of ODS substitutes collected is estimated and reported in the ETF under "Recovery". As stated in the project for the improvement of the methodology of the national inventory report in the product uses as ODS substitutes sector conducted between 2012 and 2014, ODS substitutes entered the Maltese market only after the accession to the EU in 2005 as R22 was used previously. The average lifetime of the equipment is taken into consideration. R22 is considered to account for two-thirds of the mass collected during the years 2014 to 2020. The remaining mass is evenly distributed among the ODS substitutes. According to the equipment from which the gas was collected specified with the data submitted and the sector in which the gas is used, the mass of ODS substitutes collected is distributed between ETF sub-category 2.F.1.a (& 2.F.1.c) Commercial (& Industrial) Refrigeration and ETF sub-category 2.F.1.f Stationary Air Conditioning. This results in the total annual mass of ODS substitutes collected.

4.7.1.1.3 Source specific recalculations

Activity data, namely bulk HFC imports for years 2020, 2021 and 2023, has been revised due to the receipt of data that was not submitted earlier and due to the improvement in consistency for the year 2020 described in Section 4.1. Moreover, it was observed that the progression of the AC quota for light goods vehicles (LGVs) & heavy goods vehicles (HGVs) in mobile air conditioning was erroneously interrupted, starting from 2015. This has resulted in an erroneous estimation of emissions of HFC-134a from these vehicles, which due to the methodology used, has affected also emissions of HFC-134a from commercial (& industrial) refrigeration. This was duly corrected. The changes described have, inevitably, resulted in the following recalculations.

Table 4-7 ETF 2.F.1.a(&.c) - Commercial (& Industrial) Refrigeration - Emissions - HFC-32

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	NO	NO	not applicable	not applicable
2005	NO	NO	not applicable	not applicable
2006	NO	NO	not applicable	not applicable
2007	NO	NO	not applicable	not applicable
2008	NO	NO	not applicable	not applicable
2009	NO	NO	not applicable	not applicable
2010	NO	NO	not applicable	not applicable
2011	NO	NO	not applicable	not applicable
2012	NO	NO	not applicable	not applicable
2013	NO	NO	not applicable	not applicable
2014	0.05	0.05	0.00%	-
2015	0.03	0.03	0.00%	-
2016	0.05	0.05	0.00%	-
2017	0.52	0.52	0.00%	-
2018	0.76	0.76	0.00%	-
2019	0.75	0.75	0.00%	-
2020	0.60	0.72	19.92%	-0.12
2021	0.49	0.71	43.53%	-0.21
2022	0.52	0.69	32.90%	-0.17
2023	0.54	0.67	25.59%	-0.14
2024	not applicable	0.66	not applicable	not applicable

Table 4-8 ETF 2.F.1.a(&.c) - Commercial (& Industrial) Refrigeration - Emissions - HFC-125

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	NO	NO	not applicable	not applicable
2005	0.94	0.94	0.00%	-
2006	3.75	3.75	0.00%	-
2007	3.87	3.87	0.00%	-
2008	5.04	5.04	0.00%	-
2009	6.31	6.31	0.00%	-
2010	7.75	7.75	0.00%	-
2011	9.46	9.46	0.00%	-
2012	12.39	12.39	0.00%	-
2013	14.16	14.16	0.00%	-
2014	15.62	15.62	0.00%	-
2015	16.34	16.34	0.00%	-
2016	17.43	17.43	0.00%	-
2017	17.71	17.71	0.00%	-
2018	15.81	15.81	0.00%	-
2019	14.15	14.15	0.00%	-
2020	13.33	14.16	6.21%	-0.83
2021	12.79	14.60	14.19%	-1.81
2022	11.58	13.03	12.54%	-1.45
2023	10.54	11.71	11.07%	-1.17
2024	not applicable	10.66	not applicable	not applicable

Table 4-9 ETF 2.F.1.a(&.c) - Commercial (& Industrial) Refrigeration - Emissions - HFC-134a

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	1.73	1.73	0.00%	-
2002	2.82	2.82	0.00%	-
2003	2.26	2.26	0.00%	-
2004	2.98	2.98	0.00%	-
2005	3.79	3.79	0.00%	-
2006	6.33	6.33	0.00%	-
2007	5.67	5.67	0.00%	-
2008	7.44	7.44	0.00%	-
2009	11.60	11.60	0.00%	-
2010	11.11	11.11	0.00%	-
2011	11.49	11.49	0.00%	-
2012	13.96	13.96	0.00%	-
2013	12.27	12.27	0.00%	-
2014	11.32	11.32	0.00%	-
2015	9.98	9.98	0.00%	-
2016	10.18	10.21	0.31%	-0.03
2017	12.72	12.78	0.44%	-0.06
2018	11.06	11.11	0.41%	-0.04
2019	9.50	9.54	0.38%	-0.04
2020	8.36	8.89	6.30%	-0.53
2021	7.07	8.10	14.55%	-1.03
2022	6.27	7.10	13.12%	-0.82
2023	5.62	6.28	11.73%	-0.66
2024	not applicable	5.63	not applicable	not applicable

Table 4-10 ETF 2.F.1.a(&c) - Commercial (& Industrial) Refrigeration - Emissions - HFC-143a

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	NO	NO	not applicable	not applicable
2005	1.05	1.05	0.00%	-
2006	4.28	4.28	0.00%	-
2007	4.37	4.37	0.00%	-
2008	4.94	4.94	0.00%	-
2009	5.67	5.67	0.00%	-
2010	6.30	6.30	0.00%	-
2011	7.38	7.38	0.00%	-
2012	9.95	9.95	0.00%	-
2013	10.77	10.77	0.00%	-
2014	11.51	11.51	0.00%	-
2015	12.08	12.08	0.00%	-
2016	12.49	12.49	0.00%	-
2017	12.05	12.05	0.00%	-
2018	10.49	10.49	0.00%	-
2019	8.83	8.83	0.00%	-
2020	8.58	8.61	0.29%	-0.03
2021	9.12	9.22	1.17%	-0.11
2022	7.60	7.69	1.12%	-0.09
2023	6.36	6.44	1.17%	-0.07
2024	not applicable	5.36	not applicable	not applicable

Table 4-11 ETF 2.F.1.a(&c) - Commercial (& Industrial) Refrigeration - Emissions - HFC-23

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	t	t	%	t
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	NO	NO	not applicable	not applicable
2005	NO	NO	not applicable	not applicable
2006	NO	NO	not applicable	not applicable
2007	NO	NO	not applicable	not applicable
2008	NO	NO	not applicable	not applicable
2009	NO	NO	not applicable	not applicable
2010	NO	NO	not applicable	not applicable
2011	NO	NO	not applicable	not applicable
2012	NO	NO	not applicable	not applicable
2013	NO	NO	not applicable	not applicable
2014	NO	NO	not applicable	not applicable
2015	NO	NO	not applicable	not applicable
2016	NO	NO	not applicable	not applicable
2017	0.01	0.01	0.00%	-
2018	0.01	0.01	0.00%	-
2019	0.01	0.01	0.00%	-
2020	0.35	0.35	0.00%	-
2021	0.28	0.28	0.00%	-
2022	0.38	0.38	0.00%	-
2023	0.47	0.31	-34.23%	0.16
2024	not applicable	0.25	not applicable	not applicable

4.7.1.2 Stationary Air Conditioning (ETF Reporting Table 2.F.1.f)

4.7.1.2.1 Category description

The Maltese stationary air conditioning market cannot yet be considered a mature market² but it is growing steadily.

The equipment types used include room air conditioners mainly imported from Asia, and chillers, mainly imported from Southern and Western Europe. Manufacturing emissions hardly occur but emissions during topping-up (mostly of pre-charged equipment) on installation do occur. These emissions are accounted for within lifetime emissions.

² CasalInginiera. (2012). Analysis of the potential to decrease the proportion of HFC Emissions in the Refrigeration and Air Conditioning sector. Malta.

The refrigerants R407C, R410A, R427A, R428A and HFC-32 are the HFC refrigerants used in stationary air conditioning systems, apart from R22, in older systems. The latter however is an ODS and, thus, not subject to reporting of GHG emissions. Hence, the quantities of these refrigerants imported for servicing are fully attributed to the stationary air conditioning category. These refrigerants entered the Maltese market only after its accession to the EU, in 2005, given that previously R22 was used. So, HFC emissions from this sub-category started occurring only from 2005 onwards.

4.7.1.2.2 Methodological issues

For stationary air conditioning systems, a tier 2 methodology has been preferred, mainly due to the general dissemination of equipment across all sectors including domestic and commercial, mainly composed of smaller equipment. The method chosen is a top-down approach.

Imported quantities of different refrigerants, as reported by gas suppliers, are used as the starting point for estimates. The refrigerants that are fully attributed to the stationary air conditioning sub-category are R407C and R410A (since 2005), R427A and R428A (intermittently from 2009) and HFC-32 (since 2016).

The quantities of the refrigerants attributed to the stationary air conditioning sub-category imported annually are used both for first fill of new equipment and for refill of existing equipment.

Just as for commercial refrigeration, a bank of gases is built up through yearly imports of gases assigned to this sub-category. An emission factor of 7% annual loss from the bank, has been assigned to this sub-category. This emission factor takes into account emissions from installation of VRF (variable refrigerant flow) systems, emissions from operation of both split units and VRF systems and emissions from disposal of both split units and VRF systems.

In earlier submissions of the annual national GHG inventory, it was stated that the methodology used at the time could have been improved by adequately addressing the emissions from imported pre-charged equipment. During the review of the 2019 annual submission, the *Expert Review Team* had identified a potential problem with this. As a response to this potential problem, the estimate of emissions from this sub-category was revised to include emissions from

pre-charged equipment by using a country-specific method. The approach is primarily based on the *EWA Heat-Pumps Model*, which is a model developed by The Energy and Water Agency. Annex 3 A-3.3 includes an extract from “A Note on Data Collection and Methodology in the Development of the EWA Heat-Pumps Model - Split Units” by the Energy and Water Agency, which describes the data collection process and the methodology of this model.

It was determined, during the 2019 review, that the pre-charged equipment imported into Malta is used in stationary air conditioning in sub-category ETF 2.F.1.f, as well as in sub-category ETF 2.F.1.e Mobile Air Conditioning. Emissions from the latter sub-category were estimated in the 2019 submission and, also, in earlier submissions.

The *EWA Heat-Pumps Model*, lists two types of heat pumps being used in Malta, namely, VRF systems, which are not pre-charged, and split units, which are categorised into the “residential” and “non-residential” sectors. Split units from both “residential” and “non-residential” sectors are considered as pre-charged equipment in stationary air conditioning. The methodology to estimate the stock accumulated from the charge in pre-charged equipment, takes into account the stock remaining in pre-charged equipment imported in previous years. Thus, as from the 2021 GHG inventory, the annual imports of split units is used in the estimation of the stock accumulated from the charge in pre-charged equipment.

The distribution by refrigerant of the quantities from bulk imports attributed to stationary air conditioning is calculated. The mass of charge in pre-charged equipment is estimated by taking the estimated total stock of split units from the *EWA Heat-Pumps Model* rounded up to the nearest integer and multiplying this by the average fill. The distribution by refrigerant of the charge in pre-charged equipment is assumed to be equal to the distribution by refrigerant of the quantities of bulk imports attributed to stationary air conditioning. Similarly, the year of introduction of the refrigerant in the pre-charged equipment follows the same year of introduction of the respective refrigerant by bulk. The annual charge in pre-charged equipment constitutes the stock accumulated from the charge in pre-charged equipment, taking into account the average leak rate from pre-charged equipment. For reporting purposes, the stock accumulated from bulk and that accumulated from pre-charged equipment are then added together. Similarly, the emissions from each stock are added and reported together.

The *EWA Heat-Pumps Model* developed by The Energy and Water Agency estimates the mean lifetime for heat pumps to be equal to 16.8 years. Thus, this value is used as the average lifetime of pre-charged equipment. Similarly, as suggested in "Attachment A" of the "Potential Problems formulated in the course of the review of the 2019 annual submissions of Malta" and in the absence of country-specific data, the average fill of pre-charged equipment is 1kg of refrigerant.

As suggested in "Attachment A" of the "Potential Problems formulated in the course of the review of the 2019 annual submissions of Malta", in the absence of country-specific data, the average leak rate from pre-charged equipment is 1% per year.

For the estimates related to pre-charged equipment in sub-category 2.F.1.f, it is assumed that all the equipment imported pre-charged with F-gases is used locally, thus none of this equipment is exported and that all the equipment imported pre-charged with F-gases is sold in the year of importation.

The recovery reported for ETF sub-category 2.F.1.f stationary air conditioning was obtained from the market. It should be specified that all the gases collected were exported; either for destruction by high temperature incineration or for recycling, when possible.

The data submitted consisted of the mass of gases collected, categorised by the year in which the gases collected were shipped. The data specified also the gases in each shipment and the equipment from which the gases were collected, as well as the next stage in the lifecycle of the gases following collection.

The total annual mass of ODS substitutes collected is estimated and reported in the ETF under "Recovery". As stated in the project for the improvement of the methodology of the national inventory report in the product uses as ODS substitutes sector conducted between 2012 and 2014, ODS substitutes entered the Maltese market only after the accession to the EU in 2005 as R22 was used previously. The average lifetime of the equipment is taken into consideration. R22 is considered to account for two-thirds of the mass collected during the years 2014 to 2020. The remaining mass is evenly distributed among the ODS substitutes. According to the equipment from which the gas was collected specified with the data submitted and the sector in which the gas is used, the mass of ODS substitutes collected is distributed between ETF sub-

category 2.F.1.a (& 2.F.1.c) Commercial (& Industrial) refrigeration and ETF sub-category 2.F.1.f Stationary Air Conditioning. This results in the total annual mass of ODS substitutes collected.

4.7.1.2.3 Source specific recalculations

Activity data, namely bulk HFC imports for years 2020, 2021 and 2023, has been revised due to the receipt of data that was not submitted earlier and due to the improvement in consistency for the year 2020 described in Section 4.1. This change has, inevitably, resulted in the following recalculations.

Table 4-12 ETF 2.F.1.f.Stationary air-conditioning - Emissions - HFC-32

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	NO	NO	not applicable	not applicable
2005	0.31	0.31	0.00%	-
2006	0.89	0.89	0.00%	-
2007	1.79	1.79	0.00%	-
2008	2.39	2.39	0.00%	-
2009	2.86	2.86	0.00%	-
2010	3.44	3.44	0.00%	-
2011	3.96	3.96	0.00%	-
2012	5.02	5.02	0.00%	-
2013	5.54	5.54	0.00%	-
2014	6.01	6.01	0.00%	-
2015	7.02	7.02	0.00%	-
2016	7.66	7.66	0.00%	-
2017	8.59	8.59	0.00%	-
2018	8.95	8.95	0.00%	-
2019	9.98	9.98	0.00%	-

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
2020	12.83	13.06	1.80%	-0.23
2021	13.42	13.79	2.74%	-0.37
2022	14.15	14.49	2.40%	-0.34
2023	14.71	15.45	5.06%	-0.74
2024	not applicable	16.09	not applicable	not applicable

Table 4-13 ETF 2.F.1.f.Stationary air-conditioning - Emissions - HFC-134a

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	NO	NO	not applicable	not applicable
2005	0.37	0.37	0.00%	-
2006	1.46	1.46	0.00%	-
2007	3.15	3.15	0.00%	-
2008	3.61	3.61	0.00%	-
2009	4.12	4.12	0.00%	-
2010	4.76	4.76	0.00%	-
2011	5.24	5.24	0.00%	-
2012	5.98	5.98	0.00%	-
2013	5.91	5.91	0.00%	-
2014	5.89	5.89	0.00%	-
2015	5.94	5.94	0.00%	-
2016	6.16	6.16	0.00%	-
2017	6.02	6.02	0.00%	-
2018	6.06	6.06	0.00%	-
2019	5.94	5.94	0.00%	-
2020	5.68	5.77	1.52%	-0.09
2021	5.38	5.64	4.72%	-0.25
2022	5.31	5.55	4.50%	-0.24

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
2023	5.19	5.41	4.20%	-0.22
2024	not applicable	5.30	not applicable	not applicable

Table 4-14 ETF 2.F.1.f.Stationary air-conditioning - Emissions - HFC-125

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	NO	NO	not applicable	not applicable
2005	0.33	0.33	0.00%	-
2006	0.95	0.95	0.00%	-
2007	1.91	1.91	0.00%	-
2008	2.53	2.53	0.00%	-
2009	3.08	3.08	0.00%	-
2010	3.73	3.73	0.00%	-
2011	4.28	4.28	0.00%	-
2012	5.50	5.50	0.00%	-
2013	6.05	6.05	0.00%	-
2014	6.50	6.50	0.00%	-
2015	7.55	7.55	0.00%	-
2016	8.16	8.16	0.00%	-
2017	8.73	8.73	0.00%	-
2018	8.74	8.74	0.00%	-
2019	9.15	9.15	0.00%	-
2020	9.31	9.61	3.20%	-0.30
2021	9.71	10.04	3.30%	-0.32
2022	10.16	10.46	2.94%	-0.30
2023	10.51	10.76	2.43%	-0.26
2024	not applicable	10.93	not applicable	not applicable

4.7.1.3 Transport Refrigeration (ETF Reporting Table 2.F.1.d)

4.7.1.3.1 Category description

Transport refrigeration comprises vehicle and self-powered refrigeration units used in commercial vehicles. The biggest source within transport refrigeration is the local movement of perishable (frozen or refrigerated) goods in Malta. This includes transport from port or producer to distributor and from distributor to commercial premises. The sector also includes emissions from the use of refrigerated trailers. Contrary to air conditioning systems, it is estimated that the dominant refrigerant used in the transport refrigeration sector is R404A and not HFC-134a. In Malta, HFCs started to be used in transport refrigeration in the year 2001.

4.7.1.3.2 Methodological issues

The emissions from sub-categories 2.F.1.d Transport Refrigeration and 2.F.1.e Mobile Air Conditioning are reported separately as from the 2022 GHG inventory. Emission estimates for transport refrigeration are based on an emission factor approach. Since most vehicles are imported from the UK, the same average charge of 3.9kg for mobile refrigeration is used as reported in the UK NIR (2013).

Data on the total number of refrigerated vans, trucks and trailers (arctic heavy goods vehicles, HGVs) from the VERA system (managed by the authority for transport in Malta and the NSO) was available from the year 2000 to the year 2012. The total number of HGVs and LGVs since the year 2013 are obtained from the Eurostat database, as explained in Section 4.7.1.4.2.1. The share of arctic HGVs as a percentage of the total number of HGVs and light goods vehicles (LGVs) was determined for the period 2000 to 2012 and extrapolated for each year since 2013. This respective annual value is subsequently multiplied by the total number of HGVs and LGVs for each year since 2013 and rounded up to the nearest integer to obtain the total number of arctic HGVs for each year.

Both R404A and R134a are used in transport refrigeration today and the split of the two refrigerants can be assumed to be 90% of R404A and 10% of R134a (expert estimate³). However, it is also assumed that R134a was the only refrigerant used in transport refrigeration in the period 2000-2004. R404A units were introduced in 2004 and emissions in that year only arose from the newly imported units. Refill of these units is assumed to have taken place in 2005 when imports of bulk quantities of R404A were first reported. The ratios of the different gases used in transport refrigeration reflect the introduction of the gases, as was recommended in

³ Stakeholder consultation: Sébastien Lemoine, company "Carrier", 5 November 2013.

the project for the improvement of the methodology of the national inventory report in the product uses as ODS substitutes sector conducted between 2012 and 2014. The following ratios of HFC134a:HFC-404A are used:

- pre-2001: 0:0;
- 2001-2003: 100:0;
- 2004: 50:50;
- 2005: 30:70; and
- 2006 to date: 10:90.

Manufacturing emissions do not occur in Malta since no vehicle production takes place. The current number of refrigerated vans, trucks and trailers is not available from vehicle registration data or model reported.

A rate of 15% for operation emissions is used, based on the fact that mainly short-distance transportation is carried out and on the assumption that servicing and repair take place regularly. However, a European study (Schwarz et al., 2011) suggests higher emission rates of up to 25%.

A “charge at disposal” of 85%, as recommended in the project for the improvement of the methodology of the NIR in the product uses as ODS substitutes sector conducted between 2012 and 2014, is used for transport refrigeration.

The mass of gas remaining in products at decommissioning and the emissions from disposal reflect the ratios of the different gases used in transport refrigeration in the year the vehicles were introduced.

In the absence of national data or of data from the local market on the share of refrigerant recovered from vehicles that reach their end-of-life, the recovery rate is taken to be zero.

Disposal emissions from this sub-category first feature in the year 2017 due to the introduction of HFC refrigerants in transport refrigeration in 2001 and the estimated lifetime of vehicles of 16 years.

4.7.1.3.3 Source specific recalculations

Activity data, namely bulk HFC imports for years 2020, 2021 and 2023, has been revised due to the receipt of data that was not submitted earlier and due to the improvement in consistency for the year 2020 described in Section 4.1. This change has, inevitably, resulted in the following recalculations.

Table 4-15 ETF 2.F.1.d - Transport Refrigeration - Emissions from Stock - HFC-125

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	0.07	0.07	0.00%	-
2005	0.12	0.12	0.00%	-
2006	0.16	0.16	0.00%	-
2007	0.17	0.17	0.00%	-
2008	0.20	0.20	0.00%	-
2009	0.20	0.20	0.00%	-
2010	0.22	0.22	0.00%	-
2011	0.23	0.23	0.00%	-
2012	0.24	0.24	0.00%	-
2013	0.25	0.25	0.00%	-
2014	0.26	0.26	0.00%	-
2015	0.27	0.27	0.00%	-
2016	0.29	0.29	0.00%	-
2017	0.31	0.31	0.00%	-
2018	0.34	0.34	0.00%	-
2019	0.36	0.36	0.00%	-
2020	0.39	0.39	0.00%	-
2021	0.41	0.41	0.00%	-
2022	0.43	0.43	0.00%	-
2023	0.45	0.45	0.83%	-0.004

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
2024	not applicable	0.47	not applicable	not applicable

Table 4-16 ETF 2.F.1.d - Transport Refrigeration - Emissions from Stock - HFC-143a

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	NO	NO	not applicable	not applicable
2002	NO	NO	not applicable	not applicable
2003	NO	NO	not applicable	not applicable
2004	0.08	0.08	0.00%	-
2005	0.14	0.14	0.00%	-
2006	0.18	0.18	0.00%	-
2007	0.21	0.21	0.00%	-
2008	0.23	0.23	0.00%	-
2009	0.24	0.24	0.00%	-
2010	0.26	0.26	0.00%	-
2011	0.28	0.28	0.00%	-
2012	0.28	0.28	0.00%	-
2013	0.29	0.29	0.00%	-
2014	0.31	0.31	0.00%	-
2015	0.32	0.32	0.00%	-
2016	0.35	0.35	0.00%	-
2017	0.37	0.37	0.00%	-
2018	0.40	0.40	0.00%	-
2019	0.43	0.43	0.00%	-
2020	0.46	0.46	0.00%	-
2021	0.48	0.48	0.00%	-
2022	0.50	0.50	0.00%	-
2023	0.53	0.53	0.83%	-0.004
2024	not applicable	0.56	not applicable	not applicable

Table 4-17 ETF 2.F.1.d - Transport Refrigeration - Emissions from Stock - HFC-134a

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	NO	NO	not applicable	not applicable
2001	0.08	0.08	0.00%	-
2002	0.15	0.15	0.00%	-
2003	0.23	0.23	0.00%	-
2004	0.16	0.16	0.00%	-
2005	0.12	0.12	0.00%	-
2006	0.05	0.05	0.00%	-
2007	0.06	0.06	0.00%	-
2008	0.07	0.07	0.00%	-
2009	0.07	0.07	0.00%	-
2010	0.08	0.08	0.00%	-
2011	0.08	0.08	0.00%	-
2012	0.08	0.08	0.00%	-
2013	0.09	0.09	0.00%	-
2014	0.09	0.09	0.00%	-
2015	0.09	0.09	0.00%	-
2016	0.10	0.10	0.00%	-
2017	0.11	0.11	0.00%	-
2018	0.12	0.12	0.00%	-
2019	0.13	0.13	0.00%	-
2020	0.13	0.13	0.00%	-
2021	0.14	0.14	0.00%	-
2022	0.15	0.15	0.00%	-
2023	0.15	0.15	0.83%	-0.001
2024	not applicable	0.16	not applicable	not applicable

4.7.1.4 Mobile Air Conditioning (ETF Reporting Table 2.F.1.e)

4.7.1.4.1 Category description

Emissions from mobile air conditioning today account for large shares of F-gas emissions in all European countries. Most vehicles imported in recent years are equipped with air conditioning.

In view of the local weather patterns, it is also expected that air conditioning in vehicles is regularly maintained in running order.

To reduce emissions of F-gases from mobile air-conditioning systems, Directive 2006/40/EC of the European Parliament and of the Council of 17 May 2006 relating to emissions from air conditioning systems in motor vehicles introduces a gradual ban on these gases in passenger cars. This Directive covers mobile air-conditioning systems fitted to passenger cars (vehicles of category M1) and light commercial vehicles (category N1, class 1). In line with the third phase (of three) of this Directive, from 1 January 2017, the use of F-gases with a GWP higher than 150 in all new vehicles put on the EU market are totally banned. Hence, new vehicles with mobile air-conditioning systems using these gases are not registered, sold, or able to enter into service in the EU.

4.7.1.4.2 Methodological issues

The emissions from sub-categories 2.F.1.d Transport Refrigeration and 2.F.1.e Mobile Air Conditioning are reported separately as from the 2022 GHG inventory. As the refrigerant HFC-134a is the main refrigerant used in mobile air conditioning of road vehicles and the number of passenger cars, minibuses, buses and trucks could be determined, emission estimates follow an emission-factor approach. On the other hand, the approach chosen for emission estimates from mobile air conditioning in ships relies on data of bulk imports.

4.7.1.4.2.1 Road vehicles

Vehicle registration data for passenger cars, minibuses, buses and trucks was available from the year 2000, when HFCs started to be used in mobile air conditioning, to the year 2012. The number of passenger cars for the years 2003 and 2004, the number of minibuses for the year 2004 and the total number of LGVs and HGVs for the year 2005 were considered to be outliers. These values were obtained by using the linear interpolation formula.

The values for the years since 2013 are obtained from the Eurostat database and are as follows:

- number of passenger cars, by age:
https://ec.europa.eu/eurostat/databrowser/view/ROAD_EQS_CARAGE_custom_18389664/default/table last updated on 12th December 2025;
- number of mini buses and mini coaches:
https://ec.europa.eu/eurostat/databrowser/view/ROAD_EQS_BUSVEH_custom_18389744/default/table last updated on 12th December 2025;
- number of buses:

https://ec.europa.eu/eurostat/databrowser/view/ROAD_EQS_BUSVEH_custom_1839029_6/default/table last updated on 12th December 2025;

- number of motor coaches:

https://ec.europa.eu/eurostat/databrowser/view/ROAD_EQS_BUSVEH_custom_1839006_7/default/table last updated on 12th December 2025;

- number of LGVs (≤ 3.5 tonnes):

https://ec.europa.eu/eurostat/databrowser/view/ROAD_EQS_LORROA_custom_1839012_7/default/table last updated on 12th December 2025; and

- number of HGVs (> 3.5 tonnes):

https://ec.europa.eu/eurostat/databrowser/view/ROAD_EQS_LORROA_custom_1838939_9/default/table last updated on 12th December 2025.

All the above-mentioned sets of data were retrieved on 28th January 2026.

Relative to the size of the country, the size of the car fleet of Malta is significant and higher than the EU average. However, it is assumed that a proportion of these cars are not used on a daily basis. Both new and second-hand vehicles are being imported, mainly from the UK and Japan (due to the common left-hand driving system). Export of end-of-life vehicles or second-hand cars is negligible.

A lifetime of 16 years for all types of road vehicles (cars, trucks and buses) is used. This value ranges at the upper end of the span of 9 to 16 years provided in the 2006 IPCC Guidelines (Table 7.9, p. 7.52). Moreover, this value for the lifetime of vehicles in Malta is comparably high since it is a country heavily dependent on imports.

Local experts in the business of mobile AC servicing⁴ estimated that the refrigerant R134a, introduced in new cars in 2000⁵, has been the only refrigerant for car air conditioning since 2005 both in new and in second-hand cars. Due to the phase-out of the ozone depleting refrigerant R12 and the accession of Malta to the EU in 2004, R12 was no longer available from then onwards.

⁴ References: Companies "V.Spiteri", "Tecnoplus".

⁵ This finding is somewhat contradictory to the situation in most other European countries as the European carmakers were not producing cars with air conditioning systems containing R12 from 1995 onwards. However, second-hand cars running on R12 might have been imported well beyond 2000.

R1234yf has been introduced in new car models from 2017 onwards. Directive 2006/40/EC covers mobile air conditioners fitted to passenger cars (vehicles of category M1) and light commercial vehicles (Category N1, Class 1). Also, the aim of the Directive 2006/40/EC is to enforce the use of gases with GWP lower than 150. Since, a quantitative analysis on the use of R1234yf in the local mobile air conditioning market is not readily available, this development needed to be factored in the estimation of emissions from sub-category Mobile Air Conditioning (ETF 2.F.1.e) using the data shared by the *Effort Sharing Regulation Review Team* (in Finding MT-2F1-2023-0001 in the 2023 ESR Review). Thus, it was assumed that all new cars and light goods vehicles (LGVs) from 2017 onwards use R1234yf as a refrigerant. R1234yf is an HFO which is not subject to reporting. Therefore, the estimated mass of R1234yf was removed from the estimation.

A time series of the vehicle fleet in Malta (passenger cars, vans, trucks, buses) and an estimated number of air-conditioned vehicles has been used for emission estimates. In the absence of readily available data on the number of new cars, this data set was obtained by calculating the stock divided by the average lifetime plus the increase in stock compared to the year before.

For passenger cars, the average charge is estimated to be 0.8 kg, which is also the default value given in the IPCC Good Practice Guidelines and well within the range of 0.5 to 1.5 kg provided by the 2006 IPCC Guidelines. The value is somewhat higher than in other European countries but takes into account the relatively long average lifetime of vehicles in Malta. For buses and coaches, the average charge is 12 kg and for mobile air conditioning in trucks, a charge of 0.9 kg is assumed.

The following "charge at disposal", as recommended in the project for the improvement of the methodology of the national inventory report in the product uses as ODS substitutes sector conducted between 2012 and 2014, is used:

- cars and minibuses: 50%;
- buses: 50%; and
- vans and trucks: 50%.

The mass of gas remaining in products at decommissioning and the emissions from disposal reflect the ratios of the different gases used in transport refrigeration in the year the vehicles were introduced. In the absence of national data or of data from the local market on the

share of refrigerant recovered from vehicles that reach their end-of-life, the recovery rate is taken to be zero.

Disposal emissions of HFC-134a from this sub-category first feature in the year 2016 due to the introduction of HFC refrigerants in mobile air conditioning in the year 2000 and the estimated lifetime of all types of road vehicles of 16 years.

4.7.1.4.2.2 Ships

During the stakeholder consultation, it was determined that two ship repair facilities and a major local provider of general servicing and refitting services for yachts were located in Malta. Until the year 2010, one of the ship repair facilities used to be the state-owned Malta Shipyards/Drydocks.

Additional quantities of refrigerants had been imported by one of the ship repair companies and used for the refill of refrigeration and air conditioning systems of yachts and small Maltese ships and not sold on the Maltese market. The other ship repair company was custom to sub-contract repair work of air conditioning and refrigeration systems of ships to Maltese service companies. Refrigerant quantities used are hence accounted for within the commercial refrigeration or stationary air conditioning sub-category and cannot be separated.

Large sea-going ships that are registered under Malta's flag, but are operated by foreign owners, and coming to Maltese ports, usually bring along their own refrigerant supplies which is mostly not purchased in Malta due to comparably high prices. Thus, the refrigerant supply of the ship itself is used for servicing and repair needs. Emissions from ships which occur in areas beyond national jurisdiction are not accounted for in the national inventory.

Imports of bulk HFC quantities by one ship repair company amount to 120 kg of R410A (50% HFC-32; 50% HFC-125) and 80 kg of HFC-134a annually since 2010. These quantities account for emissions from certain air conditioning systems on small national ships operating in Maltese waters and are, thus, equal to the operation emissions from these ships in the respective year.

Before 2010, the ship repair facility which used to be the state-owned Malta Shipyards/Drydocks was substantially larger. No information on the historic time series before 2010 is available. However, based on the information for bulk imports reported by companies and expert input, it is estimated that the same level of F-gas emissions occurred since 2005 (first

year of import of R410A). Prior to 2005, only R22 was used in refrigeration and air conditioning systems on ships.

4.7.1.4.3 Source specific recalculations

Activity data, namely bulk HFC imports for years 2020, 2021 and 2023, has been revised due to the receipt of data that was not submitted earlier and due to the improvement in consistency for the year 2020 described in Section 4.1. Moreover, it was observed that the progression of the AC quota for LGVs & HGVs in mobile air conditioning was erroneously interrupted, starting from 2015. This has resulted in an erroneous estimation of emissions of HFC-134a from these vehicles, which due to the methodology used, has affected also emissions of HFC-134a from commercial (& industrial) refrigeration. This was duly corrected. The changes described have, inevitably, resulted in the following recalculations.

Table 4-18 ETF 2.F.1.e - Mobile Air Conditioning - Emissions from Stock - HFC-134a

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	NO	NO	not applicable	not applicable
1991	NO	NO	not applicable	not applicable
1992	NO	NO	not applicable	not applicable
1993	NO	NO	not applicable	not applicable
1994	NO	NO	not applicable	not applicable
1995	NO	NO	not applicable	not applicable
1996	NO	NO	not applicable	not applicable
1997	NO	NO	not applicable	not applicable
1998	NO	NO	not applicable	not applicable
1999	NO	NO	not applicable	not applicable
2000	3.52	3.52	0.00%	-
2001	4.87	4.87	0.00%	-
2002	6.29	6.29	0.00%	-
2003	7.69	7.69	0.00%	-
2004	9.12	9.12	0.00%	-
2005	10.71	10.71	0.00%	-
2006	12.16	12.16	0.00%	-
2007	13.82	13.82	0.00%	-
2008	15.52	15.52	0.00%	-
2009	17.14	17.14	0.00%	-
2010	18.97	18.97	0.00%	-
2011	21.26	21.26	0.00%	-
2012	22.95	22.95	0.00%	-
2013	24.74	24.74	0.00%	-
2014	27.15	27.15	0.00%	-

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
2015	29.66	29.51	-0.52%	0.15
2016	32.10	31.94	-0.50%	0.16
2017	31.80	31.64	-0.48%	0.15
2018	34.11	34.27	0.46%	-0.16
2019	36.48	36.97	1.36%	-0.49
2020	38.64	39.50	2.21%	-0.85
2021	40.29	41.51	3.04%	-1.23
2022	42.33	43.93	3.78%	-1.60
2023	44.32	46.32	4.50%	-2.00
2024	not applicable	48.94	not applicable	not applicable

4.7.1.5 Uncertainty and time series consistency

Activity data uncertainty is mainly due to the lack of availability of actual data on the size of the Maltese market of refrigerants (mainly F-gases), i.e. the amount of each type of refrigerant (mainly F-gas) being consumed in Malta.

Activity data for bulk imports of HFCs for the period up to the year 2019 was obtained directly from the importers.

For the year 2020, the annual statistical data on imported shipments from third countries (outside the EU) was compiled and shared, for the first time, by the local competent authority for the purposes of the F-gas Regulation (Regulation (EU) 2024/573). Thus, since year of data 2020, data on bulk imports of HFCs is compiled from both sets of data described above; the annual statistical data on imported shipments from third countries (outside the EU) compiled by the local competent authority for the purposes of the F-gas Regulation and the data obtained directly from the importers, which includes imports from both EU and non-EU countries. Each data set was sorted by type of F-gas imported and the higher value for each F-gas was chosen. The annual statistical data on imported shipments from third countries shows that the total mass of gas imported from these countries in the year 2024 is equal to 30.6% of the same value for 2023. Nonetheless, for 2024, the total mass of gas imported from third countries is 4% of the activity data on bulk imports of HFCs used in the GHG inventory.

Historically, an “activity uncertainty” of 10.0% was given to category 2.F.1. Given the situation described with regards to the data on bulk imports of HFCs, this “activity uncertainty” was revised upwards. The values for the year 2020 (the first year for which the annual statistical data

from the local competent authority for the purposes of the F-gas Regulation was available) were obtained by using the extrapolation formula using the data for the years 1990 to 2017. Finally, based on the percentage difference between the data used originally for the year 2020 and the projected value for the same year, the activity uncertainty for category 2.F.1 was changed to 50.0% for the year 2020 and has been maintained ever since.

EF uncertainty originates mainly from the use of emission factors that are either default emission factors or based on general Europe-wide data, which may not completely represent the Maltese situation. However, it is still considered as good practice to use such emission factors in the absence of country-specific emission factors.

4.7.1.6 Category specific QA/QC and verification

The data and information received from importers of F-gas is analysed and compared to the trend of the specific activity data over the previous years. Any variations and outliers are brought to the attention of the data providers and discussed with the latter. Similarly, for the annual statistical data on imported shipments from third countries (outside the EU) compiled by the local competent authority for the purposes of the F-gas Regulation. In cases in which an importer did not submit data, it was assumed that the gases imported in the year 2024 were the same gases reported by the same supplier in the last year for which data was reported, where this was available.

Since year of data 2020, data on bulk imports of HFCs is compiled from two sets of data; the annual statistical data on imported shipments from third countries (outside the EU) compiled by the local competent authority for the purposes of the F-gas Regulation and the data obtained directly from the importers, which includes imports from both EU and non-EU countries. Each data set was sorted by type of F-gas imported and the higher value for each F-gas was chosen. The annual statistical data on imported shipments from third countries shows that the total mass of gas imported from these countries in the year 2024 is equal to 30.6% of the same value for 2023. Nonetheless, for 2024, the total mass of gas imported from third countries is 4% of the activity data on bulk imports of HFCs used in the GHG inventory.

The annual statistical data from the local competent authority for the purposes of the F-gas Regulation shows imported shipments from third countries. It does not show local consumption, i.e. exported quantities are not excluded from imported quantities. So, this data could result in over-reporting from this point of view. Furthermore, this data does not include imports from EU

countries. So, there is the risk of under-reporting from this aspect. On the other hand, the data from importers includes imports from both EU and non-EU countries, for local consumption.

The annual statistical data from the local competent authority for the purposes of the F-gas Regulation is available to the CAA only in an anonymised format, so, this set of data cannot be mapped with the data from importers.

The local competent authority for the purposes of the F-gas Regulation has compiled and shared, annual statistical data on the imports of pre-charged equipment from third countries (outside the EU) for the period 2020 onwards. As explained for the data on bulk imports of HFCs, this data shows imported shipments from third countries. Hence, it does not include imports from EU countries and it does not exclude exports to other countries. This said annual statistical data was compared to the estimated annual imports of split units used in the annual national GHG inventory. The latter values were determined to be plausible.

Data on the F-gases collected has been received only for 2020. This was assumed to be equal for subsequent years.

4.7.1.7 Category specific planned improvements

As recommended during the capacity building visit organised by the *Effort Sharing Decision Review Team* in August 2018, the transparency of this category is being improved by including a more detailed explanation of the model being used, describing the assumptions and the expert judgements made. This should address *Finding ID# I.11* in *FCCC/ARR/2022/MLT*.

The CAA is determining the applicable CN (Combined Nomenclature) codes for F-gases. This could provide another set of data of the F-gases that are imported to and exported from Malta, from/to other countries, both within and outside the EU. Thus, from this data, local consumption could be estimated. Moreover, this initiative should also help in identifying more importers of F-gases in Malta, from whom more data could be collected. It should be pointed out that the nomenclature is updated yearly. Thus, the CAA is trying to obtain more data on bulk imports and exports of HFCs to get as complete a picture of the F-gases consumed in Malta as possible. If more data is obtained, it could be used as activity data or for QA/QC. Furthermore, as more data for more years is collected, an analysis to determine more

consistent data throughout the time series could be performed (see Finding MT-2F1-2022-0004 in the 2022 ESD Review).

Malta also participates in the “Task Force on F-gas emissions”. This is a joint task force between the “Climate Change Committee Working Group 1” and the “F-gas Committee”. The aim of this task force is to discuss the link between Article 27 of F-gas Regulation (EU) 2024/573 (collection of emissions data) and the ongoing work related to the compilation of the GHG inventory of the EU, including F-gas emissions.

The CAA is holding discussions with the national regulator on the environment to collect data related to the local collection of F-gases from equipment at end-of-life from permitted waste management installations so as to ensure an adequate coverage of the local market (see Finding MT-2F-2023-0001 in the 2023 ESR Review and Finding MT-2F1-2025-0002 in the 2025 Comprehensive Review).

The CAA is considering the revision of some of the average charge factors such that, as much as possible, they are brought in line with the ranges defined in the 2019 Refinement to the 2006 IPCC Guidelines (see Finding ID# 1.9 in FCCC/ARR/2022/MLT).

It is the intention of the CAA to improve the estimation of emissions from ETF 2.F.1.e Mobile Air Conditioning by including national data on the annual number of newly licensed cars and LGVs, on the split between new and second-hand newly licensed cars and LGVs, as well as on the age of newly licensed second-hand cars and LGVs (see Finding MT-2F1-2023-0001 in the 2023 ESR Review).

The consistency between the notation keys used to report activity data for “Filled into new manufactured products” and for “Remaining in products and decommissioning” (“NE”) and the associated emissions will be ensured. Also, an explanation of the use of “NE” will be included in table 9 of the common reporting tables (see Finding ID# 1.6 in FCCC/ARR/2022/MLT). Moreover, the notation keys “NE” reported for disposal emissions in ETF table 2(II).B-H will be explained in table 9 of the common reporting tables as indicated in the recommendation in Finding ID# 1.7 in FCCC/ARR/2022/MLT.

It is the intention of the CAA to discuss with the applicable stakeholders both within the national administration and on the local market, the extent to which recovered F-gases are being reused locally (see Finding MT-2F1-2025-0002 in the 2025 ESR Comprehensive Review of National Greenhouse Gas Inventory Data).

4.7.2 PRODUCT USES AS SUBSTITUTES FOR ODS – FOAM BLOWING AGENTS (ETF REPORTING TABLE 2.F.2)

4.7.2.1 Category description

HFCs are commonly used in the foam blowing industry, mainly as replacements for CFCs and HCFCs.

The distinction in types of foam between open-cell and closed-cell relates to the way in which the blowing agent is lost from the product. For open-cell foam, emissions of fluorinated gases used as blowing agents are likely to occur during the manufacturing process and shortly thereafter. Open-cell foams are used for applications such as household furniture cushioning, mattresses and moulded products.

In closed-cell foam, only minimum emissions occur during the manufacturing phase. Emissions, therefore, extend into the in-use phase and, often, the majority of emissions do not occur until end-of-life. Closed-cell foams are primarily used for insulating applications where the gaseous thermal conductivity of the chosen blowing agent is used to contribute to the insulating performance of the product throughout its lifetime.

The earliest import of HFCs in Malta dates back to 2000. Thus, in the period 1990-1999 HFC emissions from this category did not occur in Malta.

According to information that had reached the Malta Resources Authority from the local market, importation of F-gases for local blowing of closed cell foam had been interrupted based on legal quotas. According to information dated July 2023 received from the local competent authority for the purposes of the F-gas Regulation, F-gases were not being imported for the blowing of foam, locally. However, according to more recent information dated August 2025 received from the same Authority, the latter had no indication or information that any of the imported F-gases or other gases were used locally for foam blowing.

Emissions of the following gases are reported from this category, HFC-134a, HFC-365mfc, HFC-245fa and HFC-227ea. HFC-134a is emitted from imported closed-cell foam panels under both CN code 39211100 and CN code and 39211310. HFC-365mfc was emitted from locally manufactured open-cell foam and is also emitted from imported closed-cell foam panels under CN code 39211310. HFC-245fa is emitted from imported closed-cell foam panels under CN code 39211310. HFC-227ea was emitted from locally manufactured open-cell foam and is also emitted from imported closed-cell spray-on foams.

Table 4-19, below, is intended to summarise the gases that are emitted from the different activities under this sub-category.

Table 4-19 A summary of the gases that are emitted from the different activities under sub-category ETF 2.F.2

Gases	from manufactured open-cell foam	locally open-cell foam	from closed-cell foams	imported spray-on	imported closed-cell foam panels	
					Under CN code 39211100	Under CN code 39211310
HFC-134a	/		/		HFC-134a	HFC-134a
HFC-245fa	/		/		/	HFC-245fa
HFC-227ea	HFC-227ea		HFC-227ea	/	/	/
HFC-365mfc	HFC-365mfc		/	/	/	HFC-365mfc

Table 4-20, below, is intended to summarise the years in which the different activities under this sub-category took place.

Table 4-20 A summary of the years in which the different activities under sub-category ETF 2.F.2 took place.

from locally manufactured open-cell foam	from imported closed-cell spray-on foams	imported closed-cell foam panels		
		Under CN code 39211100	Under CN code 39211310	code
2006 – 2009	2008 – 2012	2000 – latest inventory year	2000 – latest inventory year	
2011				

4.7.2.2 Methodological issues

Estimating emissions for the different types of foam requires different methodological approaches.

In the estimation of emissions from locally-manufactured open-cell foams, an emission factor of 100% is used. The activity data for this category was collected by contacting all foam sector businesses registered with the Regulator for Energy and Water Services as part of a government-run rebate scheme for the promotion of insulation in households. The rate of response was rather limited; however, it is assumed that the vast majority of the local foam blowing market is covered by the data actually gathered.

Closed-cell foams, due to their characteristics, cannot be accounted for using a simple methodology similar to the one used for open-cell foams. Thus, a different model is used for estimating emissions from both spray-on foams and foam panels.

The method used to estimate emissions from imported closed-cell spray-on foams is based on the mass of foam blown in a year. It is assumed that the blowing agent accounts for 1% of the mass of the foam and that the lifetime of the product is 15 years. Moreover, it is assumed that a constant 4.5% of blowing agent is emitted annually during the lifetime of the product and the remaining 32.5% of blowing agent is emitted in the year of destruction.

The method used to estimate emissions from imported closed-cell foam panels is similar to the one used for imported closed-cell spray-on foams, however, the emissions occurring in the first year are omitted as it is assumed that this emission will mainly take place at the point of production or during transit, in either case, before entering the geographical scope of this inventory. Imported closed-cell foams under CN codes 39211100 and 39211310 are accounted for. In the case of imported closed-cell foams under CN code 39211100, it is taken that the percentage containing HFC-134a is 20% and that the content of HFC-134a by mass is equal to 6%. Moreover, the first-year loss is taken to be 40% and the annual year loss, 3%. The lifetime of the product is 20 years and all the HFC-134a in the product is emitted during the lifetime of the product. In the case of imported closed-cell foams under CN code 39211310, the percentage containing HFCs varies throughout the time series, as follows: 1990–1999: 20%; 2000–2002: 18%; 2003 & 2004: 16%; 2005: 14%; 2006: 12% and 2007-to-date: 10%. This is distributed among HFC-365mfc:HFC-245fa:HFC 134a, as follows, 50:40:10. The content of HFC by mass is equal to 6%. Moreover, the first-year loss is taken to be 10% and the annual year loss, 5%. The

lifetime of the product is 18 years and all the HFC in the product is emitted during the lifetime of the product.

The parameters used in the estimation of emissions from CN code 39211100 are the following:

- 100% of the mass imported relates to XPS foams.
- The share of products blown with HFC-134a is 20% throughout the whole time series.
- The quantity of HFC blowing agents contained in the quantity of foam products is 6%.
- First year loss: 40%
- Subsequent year loss: 3%
- Product lifetime: 50 years
- Maximum Potential End-of-Life Loss: 0

The parameters used in the estimation of emissions from CN code 39211310 are the following:

- 100% of the mass imported relates to PU foams.
- The share of HFC blowing agents in PU foams is as follows: 20% until 1999, decreasing gradually to 10% in 2007.
- The quantity of HFC blowing agents contained in the quantity of foam products is 8%.
- The HFC blowing agents are distributed as follows: 50% of HFC-365mfc, 40% of HFC-245fa and 10% of HFC-134a.
- First year loss: 10%
- Subsequent year loss: 5%
- Product lifetime: 20 years
- Maximum Potential End-of-Life Loss: 0

4.7.2.3 Uncertainty and time series consistency

As specified in the 2006 IPCC Guidelines, there is significant uncertainty in the estimations of activity and emissions in this sector. This is especially relevant to such source categories in countries where consumption is very limited.

Inter-annual variations can be observed. There are limited inter-annual variations in the emissions of HFC-245fa. Only HFC-365mfc & HFC-227ea have been used in locally manufactured open-cell foam. The inter-annual variations in the emissions of these two gases are primarily due to the inter-annual variations in the activity data available from this market sector. Only HFC-134a is emitted from imported closed-cell foam panels under CN code 39211100. The inter-annual variations in the emissions of HFC-134a is primarily due to the inter-

annual variations in the activity data available from this market sector. It should be pointed out that this data is obtained from the NSO.

4.7.2.4 Category specific QA/QC and verification

The activity data used in this category is trade imports from the NSO. This data is analysed and compared to the trend in the respective market from the data received in previous years and any outlying data is verified with the data provider.

4.7.2.5 Source specific recalculations

No recalculations were required.

4.7.2.6 Category specific planned improvements

There are no planned improvements for this specific category.

4.7.3 PRODUCT USES AS SUBSTITUTES FOR ODS – FIRE PROTECTION (ETF REPORTING TABLE 2.F.3)

4.7.3.1 Category description

Nowadays fire protection (fire suppression) equipment using HFCs and/or PFCs is being used as partial replacement for halons. However, prior to the year 2004, non-HFC halons were used in Malta. While actual emissions from the fire protection sub-sector are expected to be quite small, the use of such gases is growing, resulting in an accumulating bank of future potential emissions.

4.7.3.2 Methodological issues

The use of HFC-227ea has been identified in such applications. The use of HFC-227ea in fire protection systems is provided by local enterprises providing fire protection services. It is assumed that the reported mass of HFC-227ea imported during a particular year is consumed within the same year.

It has been difficult to identify all the establishments that have fire protection systems containing HFC-227ea installed on their premises. In the past, where this was possible, the annual releases of HFC-227ea during fire incidents or accidental leakages were reported by the establishments, with annual activity data since the year 2004 being provided.

4.7.3.3 Uncertainty and time series consistency

Activity data uncertainty in this sector has been assumed as 50% since the coverage of this sector could be improved.

4.7.3.4 Category-specific QA/QC and verification

The data and information received is compared to the trend of the specific activity data over the previous years. Any outliers are brought to the attention of the data provider and discussed with the latter.

4.7.3.5 Source specific recalculations

No recalculations were required.

4.7.3.6 Category specific planned improvements

The CAA is holding discussions with local market operators to verify the sources of data for the substances imported to Malta for use in local fire protection applications to ensure an adequate coverage of the local market. Moreover, the missing information on the import of F-gas in fire protection systems is being investigated.

4.7.4 PRODUCT USES AS SUBSTITUTES FOR ODS – AEROSOLS AND METERED DOSE INHALERS (ETF REPORTING TABLE 2.F.4)

4.7.4.1 Category description

Most aerosol packages contain hydrocarbons as propellants albeit in a small fraction of the total content. HFCs and PFCs may be used as propellants or solvents. Through the use of aerosol products, 100% of the propellant or solvent chemicals in such products are emitted.

Local potential importers were identified through communication with the Medicines Authority. It was established that Metered-Dose Inhalers (MDIs) containing the medical fluorinated propellant Norfluorane (HFC-134a) have been imported since the year 2004. In general, today only a few technical aerosol products contain HFCs and relate mainly to technical sprays used for the manufacture and/or the repair of electrical and electronic equipment where only non-flammable substances (such as HFCs) may be used. No other uses of aerosols have been identified.

4.7.4.2 Methodological issues

The local importers have provided activity data on the annual quantities of imported inhalers containing Norfluorane. The charge of propellant per inhaler type was also provided. In some instances, where the actual charge of propellant was not identified, the default value of 10g Norfluorane per inhaler was applied. Emissions from the use of MDIs were assumed to take place during the actual importation year. The emissions of HFCs from use are proportional to the number of imported MDIs containing HFC and their relative charge. It is also noted that the average charge per unit imported increased from 10.8g/unit to 12.4g/unit between 2009 and 2011.

The development of an alternative approach, which could be based on the prevalence of asthma amongst the Maltese population and the methods of treatment (i.e. type of inhalation therapy) (Schwarz et al., 2011) is being considered. This methodology could serve as a quality assurance mechanism. Two types of HFCs are known to be used in MDIs, namely HFC-134a and HFC-227ea. The typical charge contained in each product (10 ml) ranges at 12 grams of HFC-134a and at 14 grams of HFC-227ea.

4.7.4.3 Uncertainty and time series consistency

Production and imports of medicinal products is controlled through the Medicines Authority, though data on propellants used may not be always readily available. The main uncertainty in this category is the uncertainty with respect to propellant charge per unit and the fate of residual charge after use of the product or its expiry.

4.7.4.4 Category specific QA/QC and verification

The data and information received is compared to the trend of the specific activity data over the previous years and any outliers are brought to the attention of the data providers and discussed with the latter.

4.7.4.5 Source specific recalculations

No recalculations were required.

4.7.4.6 Category specific planned improvements

The CAA is holding discussions to determine a data collection process that ensures a better coverage of the applicable local market of metered dose inhalers.

4.8 OTHER PRODUCT MANUFACTURE AND USE (ETF REPORTING TABLE 2.G)

4.8.1 OTHER PRODUCT MANUFACTURE AND USE – ELECTRICAL EQUIPMENT (ETF REPORTING TABLE 2.G.1)

4.8.1.1 Category description

SF₆ has unique properties that allow the optimised operation of electrical switchgear and electricity networks. Electrical equipment based on SF₆ technology is used in the generation, transmission and distribution of electricity. SF₆ is also used in medical radiotherapy linear accelerators. While SF₆ possesses a unique combination of properties ideal for its uses, it has a potent greenhouse effect and despite great research efforts, to date no equivalent alternative gas has been identified.

Locally, the main use of SF₆ is in switchgear used in electricity generation plants and in the electricity distribution network (substations and distribution centres). This sector is identified as being also the main contributor to local emissions of SF₆. During the year 2017, two additional plants started generating electricity in Malta. Other users of equipment containing SF₆ include two hospitals as well as a number of private establishments.

One of the local plants that started generating electricity in the year 2017 used equipment containing SF₆ which was previously used at another local electricity generation plant. However, during the year 2016, equipment which was not used locally before, containing SF₆, was installed at the other local plant that started generating electricity in the year 2017.

4.8.1.2 Methodological issues

In the year 2008, as part of this inventory process, industrial establishments and institutions that are in possession of operational equipment containing SF₆ were identified. Through contacts with these organisations, data on the quantities of SF₆ gas contained in equipment by type (closed or sealed switchgear, linear accelerator), as well as information on installation dates, maintenance procedures and leakage rates per equipment type, were made available. The leakage rates as provided by the manufacturers of the respective equipment have been used to estimate emissions. It has been noted that during maintenance work, contaminated SF₆ is evacuated, collected in cylinders and shipped abroad for purification.

Where entities operating equipment containing SF₆ have not reported changes to equipment, that equipment is considered as still being in operation under constant operating conditions, with the level of emissions being assumed to be at a constant rate. In the case of any equipment that has been identified as being in operation but for which the respective operator has not provided estimates of emissions, 2006 IPCC Guidelines default emission factors have been used.

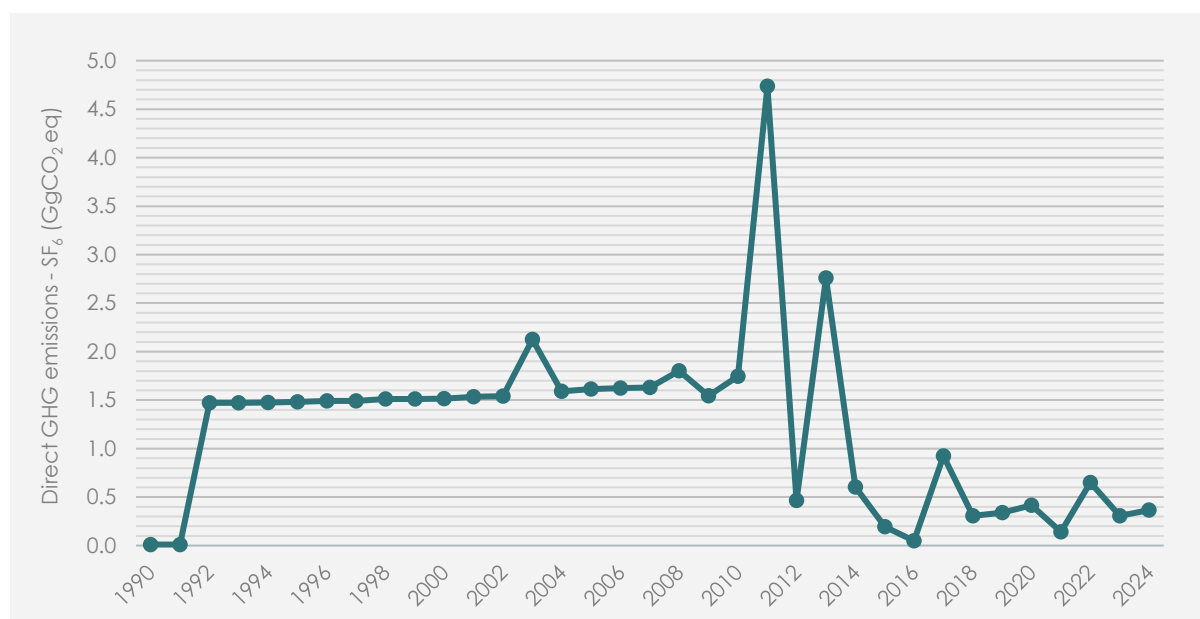


Figure 4-4 Direct GHG emissions (SF₆) from category 2.G.1 Electrical Equipment

Figure 4-4 presents the sulphur hexafluoride emissions in CO₂ equivalents over the inventory time series. The emissions in the years 1990 and 1991 were minimal due to the very limited extent to which equipment containing SF₆ was used at the time. This was mainly in the electricity distribution network. The subsequent significant increase was due to the commissioning of new equipment, by operators who had already been active and by new ones, including private industry as from around the year 2000. The increase following the years 1990 and 1991, was also due to extensions to existing systems.

The spike in emissions reported for the year 2003 resulted from an incident at one of the establishments operating such equipment during which SF₆ was released from switchgear equipment in a substation badly damaged by a storm. The much more significant spike in emissions reported for 2011 is the consequence of a leak detected in a local power plant which could not be immediately repaired, with the operator having to continuously maintain the charging of gas into the leaking system until the leak was eventually fixed.

In the year 2013, the 20-year maintenance of specific switchgear at both the generation and the distribution side was due. Moreover, the maintenance needed was held concurrently and the equipment in question had to be kept in operation, even until the required parts were available, and the service engineer could travel to Malta to carry out the necessary repairs. Thus, until this plan could be fulfilled, the switchgear had to be repeatedly topped up with SF₆, resulting in increased emissions of SF₆ during the year 2013. However, during this maintenance, an unspecified amount of SF₆ in use was adequately extracted, handled and replaced with new SF₆ gas and thus, not emitted. Moreover, it was confirmed by the data provider that given the large volumes of compartments of the equipment on which the maintenance was performed, the use of such quantities of gas is to be expected.

The low emissions for the year 2016 reflect the activity data received. This situation was confirmed by the data provider.

The data available indicates that, during the year 2017, leaks of SF₆ during operation occurred primarily in the electricity distribution network. The major contributor to the increased emissions was a switchgear in a distribution centre. This equipment needed to be repaired, however, it had to be kept in operation, even until the service engineer was available to travel to Malta to carry out the necessary repairs. This combination of events has resulted in increased emissions of SF₆. Nonetheless, the emissions of SF₆ for the year 2017 are below the mean and the median of the annual emissions of SF₆ over the whole time series.

During the years 2018 to 2024, the SF₆ consumed under this category has been used for topping up to maintain the correct operational pressures in equipment used in generation and distribution (both substations and distribution centres) of electricity. The losses of SF₆ are attributed to very slight leakages which develop in time mainly at the rubber seals in the equipment. The operator of the equipment has stated that the maintenance schedule, including the general maintenance program during which all the seals are replaced, is followed, as recommended by the manufacturer. In the year 2018, SF₆ was also used to replace the amount of gas lost from a switchgear which was dismantled from one site and transferred and installed again at another electricity generation plant.

4.8.1.3 Uncertainty and time series consistency

The data for the major contributor to emissions under this category, i.e. electricity generation and distribution, is obtained from the distribution system operator in Malta and from the operators of the local electricity generation plants. Due to this, the data has very low uncertainty. It is assumed that 5% activity data uncertainty and 2% emission factor uncertainty is sufficient.

4.8.1.4 Category-specific QA/QC and verification

The information received from data providers is analysed and the applicable data is extracted and verified with the respective data provider, if necessary.

4.8.1.5 Source specific recalculations

The activity data for emissions from operation from equipment used in generation and distribution for the years 2022 and 2023 has been received. This had not been received until the previous submission of the annual national GHG inventory. Thus, these values had been obtained by using a trend based on the previous years, starting from 2018. This change has, inevitably, resulted in the following recalculations.

Table 4-21 ETF 2.G.1 Other Product Manufacture and Use – Electrical Equipment - SF₆

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	†	†	%	†
1990	0.00	0.00	0.00%	-
1991	0.00	0.00	0.00%	-
1992	0.06	0.06	0.00%	-
1993	0.06	0.06	0.00%	-
1994	0.06	0.06	0.00%	-
1995	0.06	0.06	0.00%	-
1996	0.06	0.06	0.00%	-
1997	0.06	0.06	0.00%	-
1998	0.06	0.06	0.00%	-
1999	0.06	0.06	0.00%	-
2000	0.06	0.06	0.00%	-
2001	0.07	0.07	0.00%	-
2002	0.07	0.07	0.00%	-
2003	0.09	0.09	0.00%	-
2004	0.07	0.07	0.00%	-
2005	0.07	0.07	0.00%	-

Year	Emissions as reported in the 2025 inventory report	Emissions as reported in the 2026 inventory report	Percentage change in reported emissions	Change
	t	t	%	t
2006	0.07	0.07	0.00%	-
2007	0.07	0.07	0.00%	-
2008	0.08	0.08	0.00%	-
2009	0.07	0.07	0.00%	-
2010	0.07	0.07	0.00%	-
2011	0.20	0.20	0.00%	-
2012	0.02	0.02	0.00%	-
2013	0.12	0.12	0.00%	-
2014	0.03	0.03	0.00%	-
2015	0.01	0.01	0.00%	-
2016	0.00	0.00	0.00%	-
2017	0.04	0.04	0.00%	-
2018	0.01	0.01	0.00%	-
2019	0.01	0.01	0.00%	-
2020	0.02	0.02	0.00%	-
2021	0.01	0.01	0.00%	-
2022	0.01	0.03	156.20%	0.02
2023	0.01	0.01	10.14%	0.00
2024	not applicable	0.01	not applicable	not applicable

4.8.1.6 Category specific planned improvements

There are no planned improvements for this specific category.

4.8.2 OTHER PRODUCT MANUFACTURE AND USE – SF₆ AND PFCs FROM OTHER PRODUCT USES - OTHER (MEDICAL APPLICATIONS) (ETF REPORTING TABLE 2.G.2.E.II OTHER)

4.8.2.1 Category description

HFCs, PFCs and SF₆ represent a large choice of gases the properties of which make them attractive for a variety of niche applications which are aggregated for the purpose of the inventory. As part of a data gathering exercise on the use of fluorinated gases in Malta, it was determined that very small quantities of SF₆ and PFC-218 (perfluoropropane, C₃F₈) were used during hospital operations.

4.8.2.2 Methodological issues

The activity data for this sector was collected through communication with the known local users of these gases in 2009. All the users reported the use of small amounts in the medical sector. The amount of gases for this category is assumed to remain constant. This assumption is based on the fact that the amount of gases emitted from this category is estimated to range between 0.0000017% (in 2017) and 0.0000046% (in 2007) of the total emissions from the IPPU sector. As from this submission, the reporting of emissions from manufacturing, emissions from disposal and recovery from this sub-category has been updated from NE to IE.

4.8.2.3 Uncertainty and time series consistency

Uncertainty in this sector is mainly attributable to the small quantities and very specific applications in which such fluids are used. The possibility of incomplete coverage is present, though the scale of this incompleteness is presumably small enough not to affect significantly the end result. Activity data uncertainty is assumed at 100%, whereas emission factor uncertainty is assumed at 5%.

4.8.2.4 Category-specific QA/QC and verification

This section is not applicable.

4.8.2.5 Source specific recalculations

No recalculations were required.

4.8.2.6 Category specific planned improvements

Following the observation made by the *Effort Sharing Regulation Review Team* (Finding MT-2G-2023-0002 in the 2023 ESR Review), it is the intention of the CAA to determine if the activity data for the category "Other Product Manufacture and Use – SF₆ and PFC from Other Product Uses (Medical)" needs to be revised.

With regards specifically to research on particle accelerator and electron microscopes identified in the observation, the assessment is in progress. The information gathered thus far does not indicate the use of SF₆ and PFC. However, the feedback gathered has also suggested the need to investigate further if research and related operations in industry could be a source of GHG emissions which is not already reported in the national GHG inventory.

4.8.3 OTHER PRODUCT MANUFACTURE AND USE – N₂O FROM PRODUCT USES (ETF REPORTING TABLE 2.G.3)

4.8.3.1 Other Product Manufacture and Use – N₂O from Product Uses - Medical Applications (ETF Reporting Table 2.G.3.a)

4.8.3.1.1 Category description

In Malta, medical grade N₂O is used for anaesthetic, analgesic use and veterinary use. N₂O is also used as a propellant in whipped cream preparations (in aerosol cans).

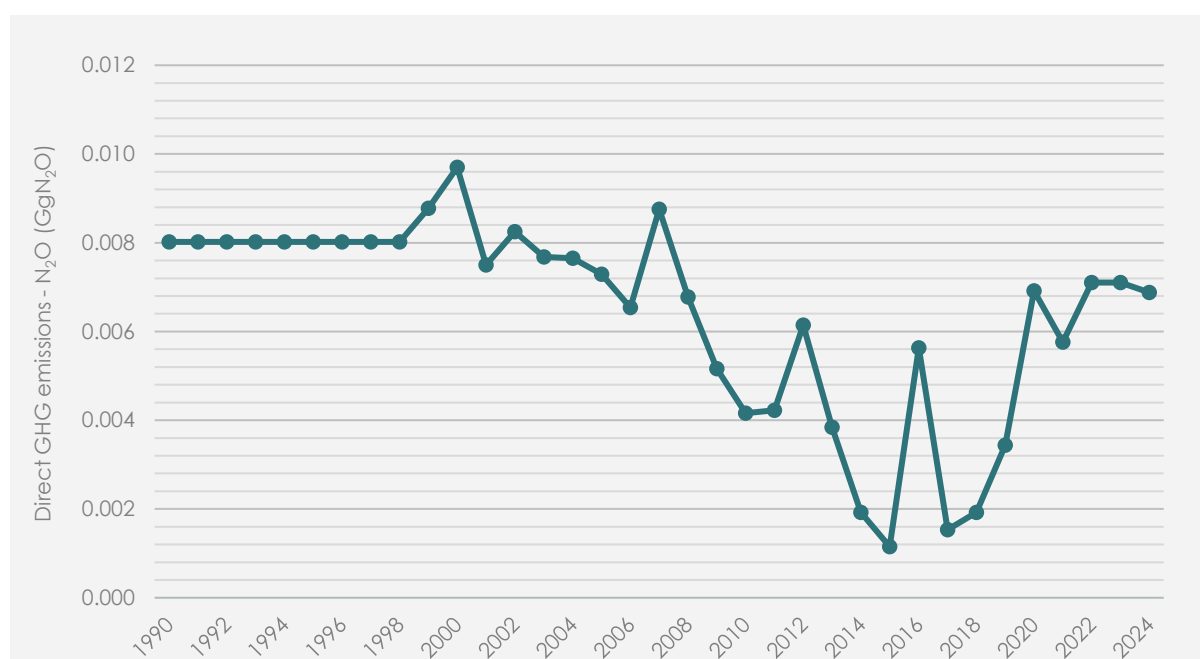


Figure 4-5 Direct GHG emissions (N₂O) from anaesthetic use

Figure 4-5 shows the variations in N₂O emissions that result from the consumption of medical grade N₂O during medical applications. The emissions figure for medical grade N₂O being reported for the years 1990 to 1998 (0.008 Gg N₂O per year) is the calculated average of the actual consumption of N₂O during the years 1999 till 2007.

4.8.3.1.2 Methodological issues

The use of medical grade N₂O in public and private hospitals and other small clinics operating in Malta has been investigated through communication with these institutions in 2008. A comparative analysis of the information provided by these institutions and the available imports data of medical grade N₂O in Malta shows that the institutions were only able to provide reliable and complete information for the most recent years, whereas the complete

imports statistics are available as from 1999 onwards. Therefore, this inventory process uses the imports data of medical grade N₂O rather than relying solely on the information provided by the institutions.

The methodology as available in the 2006 IPCC Guidelines has been followed, with an emission factor of 1.0 made applicable to the activity data, since it can be assumed that all of the administered N₂O is returned to the atmosphere. It is also assumed that the quantity of medical grade N₂O imported is all consumed during the same importation year. Since actual imports data for the years 1990 to 1998 are unavailable, the average import figure for the years 1999 to 2007 has been applied to the years 1990 till 1998.

4.8.3.1.3 Uncertainty and time series consistency

The data collection coverage of locally manufactured medical grade N₂O is considered to be complete. Consequently, it is assumed that activity data uncertainty in this sub-sector only pertains to the instrumental uncertainty of the bottling plant, which is assumed at 3%.

The emission factor uncertainty is presumably very low. As described in the 2006 IPCC Guidelines, it can be assumed that all gas inhaled is eventually exhaled.

4.8.3.1.4 Category-specific QA/QC and verification

The data on the mass of N₂O imported annually for medical use is compared to the trend of the specific activity data over the previous years. Any outliers are brought to the attention of the data provider and discussed with the latter. In general, inter-annual variations in the imported mass of medical N₂O reflect changes in demand from hospitals. The data for the years 2023 and 2024 has not been received. For the year 2023, this value was assumed to be equal to that of the previous year. For the year 2024, a trend based on the years 2020, 2021 and 2022 was used.

4.8.3.1.5 Source specific recalculations

No recalculations were required.

4.8.3.1.6 Category specific planned improvements

There are no planned improvements for this specific category.

4.8.3.2 Other Product Manufacture and Use – N₂O from Product Uses - Propellant for Pressure and Aerosol Products (ETF Reporting Table 2.G.3.b.i)

4.8.3.2.1 Category description

In Malta, N₂O is also used as a propellant in whipped cream preparations (in aerosol cans).

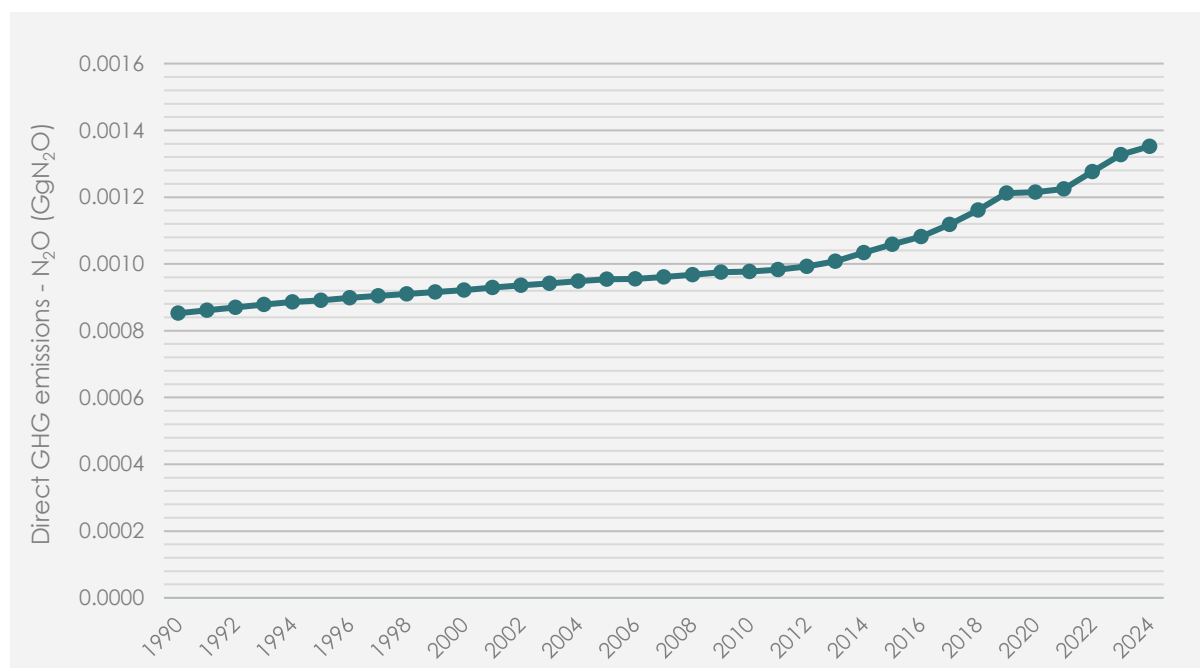


Figure 4-6 Direct GHG emissions (N₂O) emissions from aerosol cans

Figure 4-6 shows the emissions of N₂O from aerosol cans.

4.8.3.2.2 Methodological issues

Data on local use of cans of edible products in which N₂O is used as a propellant is very limited and thus a proxy needed to be developed. The fact that the UK inventory has a well-developed methodology to estimate emissions from this sector, triggered the decision to use the UK data as a proxy for Malta's activity. The per capita emission factor based on the 2016 submission of the UK under the convention, which amounts to 2.3548×10^{-9} GgN₂O/capita was multiplied by the population of Malta over the time series.

4.8.3.2.3 Uncertainty and time series consistency

The data on N₂O from aerosol cans was obtained by using a proxy to determine the local use of whipped cream preparation, as the main type of aerosol can in which N₂O is used as a

propellant. Thus, in the absence of actual data, the activity data uncertainty in this sector is assumed to be high, at 50%.

The emission factor uncertainty is presumably very low. When N₂O is used as a propellant in aerosol products, N₂O is not likely to react. Thus, an arbitrary 1% emission factor uncertainty is used.

4.8.3.2.4 Category specific QA/QC and verification

The standard population data used by the CAA is the end-of-year figure issued by the NSO.

4.8.3.2.5 Source specific recalculations

No recalculations were required.

4.8.3.2.6 Category specific planned improvements

There are no planned improvements for this specific category.

4.9 OTHER (ETF REPORTING TABLE 2.H)

This section is not applicable.

4.9.1 CATEGORY DESCRIPTION

This section is not applicable.

4.9.2 METHODOLOGICAL ISSUES

This section is not applicable.

4.9.3 UNCERTAINTY AND TIME SERIES CONSISTENCY

This section is not applicable.

4.9.4 CATEGORY SPECIFIC QA/QC AND VERIFICATION

This section is not applicable.

4.9.5 SOURCE SPECIFIC RECALCULATIONS

This section is not applicable.

4.9.6 CATEGORY SPECIFIC PLANNED IMPROVEMENTS

This section is not applicable.

CHAPTER 5

Agriculture

Enteric Fermentation, Manure Management & Soils

5.1 OVERVIEW OF SECTOR

The agriculture sector has contributed around 4% of Malta's total greenhouse gas (GHG) emissions annually since 1990, and emissions within the sector decreased by 33% between 1990 and 2024 (Figure 5-1). Emission sources from the agriculture sector include the Enteric Fermentation (methane [CH_4]) and Manure Management (nitrous oxide [N_2O] and [CH_4]) categories for emissions associated with livestock production, the Agricultural Soils (N_2O) and Urea application (CH_4) categories.

*N.B. All emissions given in Chapter 5 are calculated using AR5 GWPs.

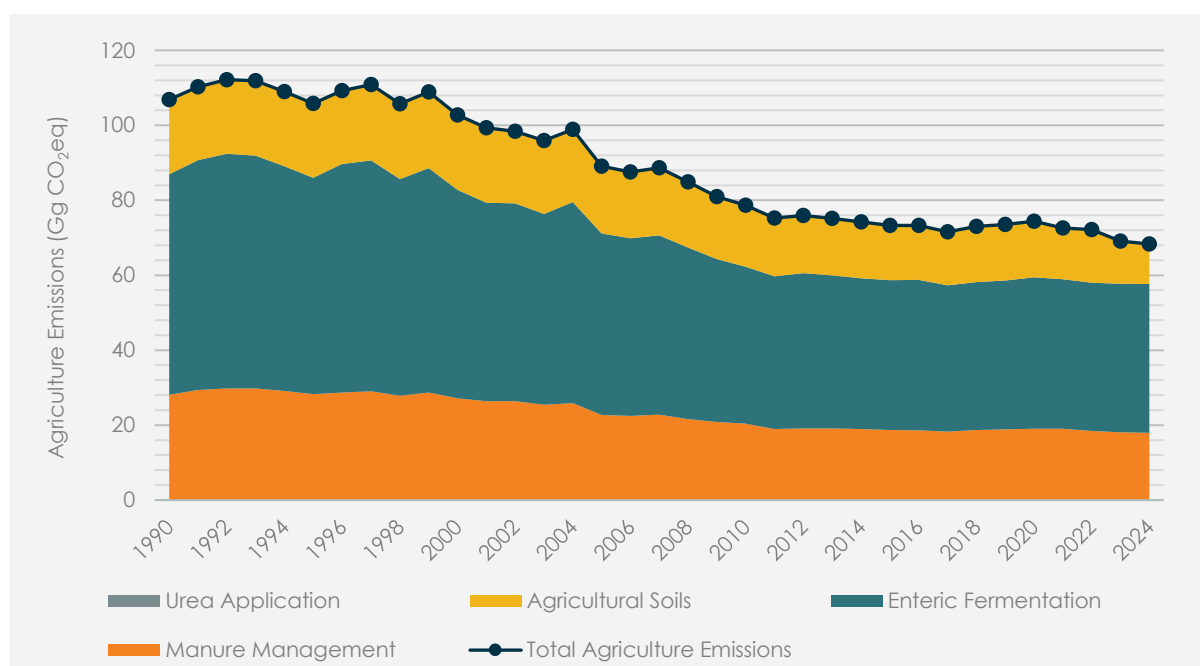


Figure 5-1 Agriculture shares of emissions by subsector, in Gg CO₂eq (AR5).

In the last agriculture census conducted by the NSO (NSO, 2022), it was found that during 2020, the total number of agricultural holdings in Malta amounted to 10,449. Most of the agricultural holdings (98.7 %) were found to be run by sole holders. Holdings that were found to be managed by groups, partnerships and companies accounted for 1.3%. Farmers who were both the farm manager and the sole holder of the activity accounted for 93.8 % of all the sole-holder agricultural holdings. Agricultural managers were mostly male, with 11.1 % being female. Moreover, managers aged 44 years and younger amounted to 17.6 % of the total, compared to 16.8 % in 2010. Managers aged 65 years and over accounted for 35.9 % of the total. The Census revealed that most of the holdings in Malta were relatively small, with 7,280 holdings (69.7 %) managed a Utilised Agricultural Area (UAA) of less than one hectare. Medium-sized agricultural holdings that managed between one to five hectares of land amounted to 2,904 (27.8 %), while 265 holdings (2.5 %) were considered large, managing over

five hectares of UAA. Moreover, it resulted that a total of 4,327 agricultural holdings, accounting for 41.4 % of all holdings, produced products for their own consumption while the remaining 6,122 holdings, or 58.6 %, sold all or a share of their produce through the various available market niches.

In 2020, the total Utilized Agricultural Area (UAA) in Malta amounted to 10,730 hectares. A total of 3,252 hectares or 30.3 % of the entire UAA, were found to be situated in the Western, followed by the Northern and Gozo and Comino districts with 2,541 (23.7 %) and 2,449 hectares (22.8 %) respectively. Arable land accounted for 72.5 % of the total UAA, while permanent crops and kitchen gardens made up the remaining 8.9 and 18.6 % of the UAA respectively. Over the last 10 years, there has been a downward trend in arable land and permanent crops cultivation areas, while the area used for kitchen gardens has increased. The cultivation of forage crops (67.5 %) was predominant in the use of arable land. The total area designated for permanent crops in 2020 amounted to 953 hectares, of which 456 hectares were dedicated to vineyards and whose cultivation declined by 158 hectares when compared to 2010. Similarly, areas of fruit and berry plantations decreased by an area of 143 hectares over the 10-year span. On the contrary, areas of olive plantations increased by 14 hectares.

In 2020, Malta had a total of 241 cattle farms with a cattle population of 14,447 heads of which, 5,996 were dairy cows. This figure represents a decline of 7.9 % in the cattle population from 15,688 heads in 2010. A decrease of 17.2 % was also recorded over the 10-year period in the number of cattle farms, from 291 farms in 2010 to 241 in 2020. Moreover, during 2020, the number of reared sheep stood at 16,177 heads. Although there was a decline of 11.8 % in the holdings engaged in this activity from 1,081 holdings in 2010 to 953 holdings in 2020, the sheep population increased by 36.3 % over this 10-year span. During 2022 farmers have had to cull many of their sheep due to a rise in forage prices following the Russia's invasion of Ukraine. The number of reared goats increased by 31.5 %, from 4,384 heads in 2010 to 5,764 in 2020, whereas the number of holdings in this activity declined by 15.5 %, from 595 holdings in 2010 to 503 in 2020. On a similar trend, the pig population stood at 40,090 in 2020, marking a decline of 43.2 % over 2010. Also, the number of pig farms in Malta declined by 29.5 % over the same 10-year period, from 132 farms in 2010 to 93 farms in 2020. Sheep and goats are raised however their production is very small compared to other livestock categories, and their milk is used for traditional products, such as the production of Cheeselets (ġbejniet).

A total of one million poultry heads was recorded in 2020; of which, 696,010 (67.3 %) were broilers. This figure decreased by 17.7 % over that of 2010 when 846,143 heads were recorded.

A similar decline of 27.9 % was also registered in the number of holdings in this agricultural activity, from 154 in 2010 to 111 in 2020. On the contrary, however, the number of laying hens increased by 12.6 % in the 10-year period under review, from 300,667 in 2010 to 338,516 in 2020. Notwithstanding this, the number of holdings engaged in the latter agricultural activity dropped by 27.1 %, from 652 in 2010 to 475 in 2020. A total of 7,326 breeding female rabbits were recorded as being reared in 2020.

As a result of the combined changes in livestock and agricultural land, as well as improvements in animal feeds and manure management systems, Malta's total GHG emissions from the agriculture sector have dropped from 106.23 kt CO₂eq in 1990 to 71.13 kt CO₂eq in 2024 (Table 5-1).

Efforts will be made in order to present most recent data on the status of the agriculture sector in Malta post-2020 for the next submission.

This Chapter describes the estimation methods, equations, activity data, emission factors, parameters and assumptions used to estimate the greenhouse gas emissions in the agriculture sector, namely:

- Methane emissions from Enteric Fermentation (3A);
- Methane and Nitrous Oxide emissions from Manure Management (3B);
- Direct and indirect Nitrous Oxide emissions from Managed Agricultural Soils (3D);
- Carbon Dioxide emissions from Urea application (3H).

Indirect emissions of NO_x, SO_x, CO and NMVOC from agriculture sector are given in Chapter 9.

Table 5-1 Agriculture emissions by Subsector and by Gas (AR5) in Gg CO₂ eq.

	Enteric Fermentation	Manure Management	Manure Management	Manure Management	Agricultural Soils	Urea application	Total
	CH ₄	CH ₄	N ₂ O	Total	N ₂ O	CO ₂	
1990	58.80	10.15	17.98	28.13	19.73	0.17	106.82
1991	61.27	10.57	18.84	29.41	19.39	0.17	110.23
1992	62.58	10.74	19.08	29.82	19.61	0.17	112.18
1993	62.10	10.74	19.05	29.80	19.86	0.17	111.93
1994	59.92	10.55	18.58	29.13	19.74	0.17	108.96

	Enteric Fermentation	Manure Management	Manure Management	Manure Management	Agricultural Soils	Urea application	Total
	CH ₄	CH ₄	N ₂ O	Total	N ₂ O	CO ₂	
1995	57.80	10.24	18.01	28.25	19.58	0.17	105.80
1996	60.98	10.40	18.32	28.72	19.34	0.17	109.20
1997	61.57	10.52	18.54	29.06	20.10	0.17	110.89
1998	57.89	10.13	17.68	27.80	19.91	0.17	105.77
1999	59.91	10.43	18.23	28.66	20.18	0.17	108.92
2000	55.61	9.81	17.36	27.17	19.78	0.17	102.73
2001	52.96	9.49	16.93	26.42	19.81	0.17	99.36
2002	52.76	9.41	16.99	26.40	19.06	0.18	98.39
2003	50.97	8.95	16.46	25.41	19.34	0.19	95.90
2004	53.63	9.04	16.84	25.88	19.20	0.18	98.89
2005	48.48	7.43	15.27	22.69	17.71	0.18	89.06
2006	47.40	7.42	15.02	22.44	17.50	0.18	87.51
2007	47.89	7.52	15.25	22.76	17.80	0.18	88.63
2008	45.77	7.17	14.47	21.64	17.30	0.17	84.87
2009	43.43	6.92	13.94	20.86	16.62	0.08	80.98
2010	41.89	6.81	13.58	20.39	16.33	0.08	78.69
2011	40.67	6.25	12.75	19.00	15.56	0.02	75.25
2012	41.45	6.28	12.82	19.09	15.36	0.07	75.93
2013	40.84	6.34	12.78	19.12	15.12	0.07	75.15
2014	40.24	6.31	12.66	18.97	14.90	0.05	74.18
2015	40.01	6.13	12.56	18.69	14.54	0.05	73.29
2016	40.13	6.20	12.43	18.63	14.47	0.02	73.28
2017	39.07	6.10	12.15	18.25	14.15	0.07	71.54
2018	39.47	6.28	12.44	18.72	14.73	0.07	72.99
2019	39.72	6.35	12.54	18.89	14.81	0.09	73.51
2020	40.36	6.48	12.59	19.07	14.83	0.09	74.35
2021	39.84	6.55	12.52	19.07	13.60	0.09	72.60
2022	39.57	6.24	12.19	18.42	14.09	0.09	72.17
2023	39.60	6.08	12.06	18.14	11.29	0.08	69.11
2024	39.74	5.99	11.96	17.95	10.58	0.08	68.35

In Malta, there is no rice cultivation nor Savannas and hence source categories *Rice cultivation* (3C) and *Burning of Savannas* (3E), are not included in the report as they do not occur (NO). *Field burning of agricultural residues* (3F) and *Liming* (3G) are not included in this report, given that such practices do not occur in Malta as described under the relevant sections of this NIR. No emissions have been included under source categories *other carbon-containing fertilisers* (3I) and *Other* (3J).

5.1.1 METHODOLOGICAL OVERVIEW

In Malta, the Characterisation of Livestock and Agricultural soils are significantly grounded on Expert Judgment attributed to the limitation of the data available. Subsequently, some of the information provided might not be substantiated by published data and official documents. The experts consulted are experienced professors, veterinarians and experts in the field ensuring the expert judgement is sound.

The National Statistics Office (NSO), FAOSTAT, Malta Dairy Products (MDP), Koperattiva Produtturi tal-Halib (KPH), Eurostat and numerous publications are utilised to obtain the activity data and country-specific parameters required for the compilation of the Maltese National GHG Inventory. Experts in the field are consulted where no consolidated data or statistics are in existence or readily available.

Most annual livestock population data is obtained from the National Statistics Office (NSO), who collect livestock statistics through the following six censuses/surveys:

- Census of Agriculture (published every decade);
- Cattle census (published annually);
- Sheep and goats census (published annually);
- Pig census (published annually);
- Farm Structure survey (published every 2 years); and
- Agriculture and Fisheries Census (published annually),

However, some livestock categories are based on data from other sources. Please refer to Annex 3-4 (Chapter 13) for a livestock population analysis report conducted in 2022.

Other activity data used in the estimation of emissions from livestock and agricultural soils are reported in Table 5-2.

Table 5-2 Sources for the activity data used in the agriculture sector.

Parameter	Source
Livestock Population (number of heads)	NSO; FAOSTAT; AHWD; EUROSTAT
Females in gestation (%)	KPH
Weight (kg) (Cattle, sheep, swine, horses & goats)	KPH; VPRD
Total cow milk (T)	NSO; MDP
Total sheep milk (T)	NSO; MDP
Cow milk fat content (%)	MDP
Feed statistics:	
Protein in feed (%)	KPH
Feed, of which forage & of which concentrate (kg/day);	
Energy content of feed (MJ/day)	
Nitrogen Fertiliser: Rate of N application (kg N/ha)	NSO, Tapas Action, 2007 Agriculture Department, 2022
Urea application: quantity of urea imported for use in agriculture (t)	NSO
Total Agricultural Land,	
Utilized Agricultural Land,	NSO & FAOSTAT
Land Area (under fodder, wheat, barley, bean, other fodder, potato, carrot, clover & vetch) (ha)	
N mineralised	LULUCF Sector Compiler CAA
Manure Management Systems	Agriculture Department; KIM; KPH
Swine Characterisation	KIM; Andrew's Feeds
Rabbit characterisation	Ghaqda produtturi tal-fniek

The complete timeseries of livestock population can be found in Annex 3-4 (Chapter 13). With regards to the classification of livestock within each category, the same classification used by the NSO and cooperatives relevant to the livestock category is used (i.e. NSO for poultry, KIM for swine, KPH for cattle, goats and sheep and Ghaqda produtturi tal-fniek for rabbits).

The calculation of GHG emissions from agriculture is based on the methodologies and emission factors provided in the 2006 IPCC Guidelines and 2019 IPCC Refinement, with some country specific emission factors. Table 5-3 gives the methods and tiers applied for every livestock category.

Table 5-3 A summary of tier methodologies and emission factors used for Agriculture.

Tier Level (Method & Emission Factor)		Cattle	Sheep	Swine	Poultry	Goats	Rabbits	Horses	Hinnies, asses & mules
3A. Enteric Fermentation CH ₄		T2/CS	T2/CS	T1/D	NA	T1/D	T1/CS	T1/D	T1/D
3B1. Manure Man. CH ₄		T2/CS	T1/D	T2/CS	T2/CS	T1/D	T2/CS	T1/D	T1/D
3B2. Manure Man. N ₂ O		T2/CS	T2/CS	T1/D	T1/CS	T1/D	T1/D	T1/D	T1/D
3C. Rice Cultivation		NO							
3D. Agricultural Soils N ₂ O		T1/D							
3E. Burning of Savannas		NO							
3F. Field Burning of agricultural residues		NO							
3G. Liming		NO							
3H. Urea Application		T1/D							
3I. Other carbon-containing fertilisers (3I)		NO							

5.1.2 SECTOR SPECIFIC QA/QC & VERIFICATION

QA/QC checks are performed on a yearly basis by the agriculture expert. Moreover, an additional QA/QC exercise is performed by an external consultant (Aether) to identify any

errors, gaps in the reporting leading to transparency, consistency or comparability issues, and areas for improvement. UNFCCC and ESD Review findings are recorded centrally in a Corrective Preventive Action.

Table 5-4 QA/QC Checks performed for the Agriculture Sector.

Item		Check
Emission Data Quality Checks		
1	Are emission comparisons for historical data source performed	Yes
2	Are emission comparisons for significant sub-source categories performed	Yes
3	If applicable, are checks against independent estimates or estimates based on alternative methods performed	Yes
4	Are reference calculations performed	N.A.
5	Is completeness check performed	Yes
6	Other (detailed checks)	Yes
Emission Factor Quality Checks		
<i>IPCC default emission factors</i>		
7	Are the national conditions comparable to the context of the IPCC default emission factors study	No
8	Are default IPCC factors compared with country-specific emissions factors	Yes
Country-specific emission factors		
<i>Comparisons</i>		
19	Are country-specific factors compared with IPCC default factors	Yes
20	Is comparison between countries, including historical trends, min and max value, base and most recent year value, IEF performed	Yes
21	If applicable, is comparison to plant-level emission factors performed	N.A.
22	Other (detailed checks)	

Activity Data Quality Checks		
National level activity data		
23	Are alternative activity data sets based on independent data available	No
24	Were comparisons with independently compiled data sets performed	Independently compiled data is difficult to find
25	Were the national data compared with extrapolated samples or partial data at sub-national level	Yes
26	Was a historical trend check performed	Yes
27	Are any sharp increases/decreases detected and checked for calculation errors	Yes
28	Are any sharp increases/decreases explained and documented	Yes
Calculation Related Quality Checks		
36	Are checks of the calculation algorithm (duplications, unit conversion, calculation errors) performed	Yes
37	Are the calculations reproducible	Yes
38	Are all calculation procedures recorded	Yes
39	Other (please specify)	Cross check of calculations using different units (example Kt and Gg CO₂eq are performed to verify calculation is performed correctly. 4-eyes check performed by someone other than the agriculture sector compiler.

5.1.3 SECTOR-SPECIFIC RECALCULATIONS & PLANNED IMPROVEMENTS

With regards to the implementation of the 2019 IPCC Refinement one should note that, not all the 2019 IPCC Refinement have been implemented yet. This is because not all the data necessary to implement changes is available yet. Moreover, implementation of the new guidelines takes time, given that the agriculture sector expert needs to go through all the revisions and assess their impact on the emissions, as well as their applicability to the country, especially in the case of changes to EFs.

In most cases, where the 2019 IPCC Refinement were implemented, emissions increased slightly. This was not deemed to be an issue for Malta, given that the refinements present a much more detailed methodology. This methodology was asserted to be applicable for and representative of the country, given its size and environmental conditions. Moreover, revisions presented in the 2019 IPCC Refinement are based upon the latest research, which when compared to the 2006 IPCC Guidelines, which use dated research, are favoured. There are no planned improvements relating to the 2019 IPCC Refinement for the 2025 submission, as priority will be given to the planned improvements listed in Table 5-5.

Table 5-5 Improvement plan for the agriculture sector.

Correction or Improvement	Recalculation Category	Years Affected	Planned revision
Swine N emissions using T2 (dependent upon corrigendum)	3B., 3D.	1990 - 2024	Depending on publishing of corrigendum

Table 5-6 below gives the status of implementation of issues raised in the findings of the ESD 2020 Review and UNFCCC 2021 Review.

Table 5-6 Status of implementation of issues and/or problems raised in the provisional main findings review reports of Malta (FCCC/ARR/2022/MLT).

ID	Recommendation for issue	Report Name	Status	NIR chapter/CRF category
A.7	Review the EFs reported by the small number of Parties that report CH ₄ emissions from enteric fermentation for poultry, choose an EF that best represents poultry production practices in Malta, revise the estimates, if appropriate, and provide an appropriate rationale and reference for the choice of EF in the NIR.	FCCC/ARR/2022/MLT	Previous reviews had suggested that since no methodology and Emission factor exists in the 2006 IPCC Guidelines (as specifically indicated in Table 10.10 of the guidelines) methane emissions for poultry enteric fermentation should be omitted if no country specific emission factor is available. Moreover, Malta has reviewed the EFs reported by other countries and has observed that most countries who used to estimate CH ₄ emissions from enteric Fermentation of poultry have now stopped doing so, as per the reviewer's recommendations. Those who have not stopped doing so, have their own country specific emission factor which cannot be used by Malta given that the rearing practices and environmental conditions are not the same as those of Malta. Therefore, Malta, stopped reporting emissions of CH ₄ from poultry enteric fermentation from March 2022, upon much consideration of the reviewers' recommendations. Moreover, Table 3.A.s1 does not include any emissions for poultry.	section 5.2.2.5

Table 5-7 gives a summary of the revisions in methodologies, corrections and improvements carried out for the 2024 submission, while Table 5-8 gives a summary of recalculations, with a comparison between the 2023 and 2024 submissions, for every category. For the list of revisions in emissions factors following the adoption of the 2019 IPCC Refinement, kindly refer to Annex A-3.4.

Table 5-7 Summary of revisions in methodology resulting in recalculations.

Correction or Improvement	Recalculation Category	Years Affected
A new Category has been included in the Agriculture chapter of the NID. Estimations of CO ₂ emissions from Urea Application to soils were carried out following Tier 1 of the 2006 IPCC Guidelines, by using eq. 11.13 and the emission factor of 0.2 as indicated in section 11.4.2. of the Guidelines. Since from 1990 until 2009 there was not available activity data on urea imports for agricultural purposes, values were estimated by calculation of the average share percentage of urea present in the total Synthetic Fertilizers imported each year from 2017 until 2021. An average percentage share of 4.9% was obtained and then applied to the quantity of Synthetic Fertilizers imported for each year between 1990 and 2009 in order to get the estimated amount of urea applied to soils during that period.	Total Agricultural emissions	1990-2023
Recalculation of FSN and FON applied to soils where only the %N present in these fertilizers was considered instead of the total amount being imported which resulted in an overestimation of emissions.	AS	1990-2023
Value of FON for 2022 and 2023 are now a Trend considering the previous five years instead of an average.	AS	2022, 2023
New activity data sourced for FSN for 2022 and 2023 by the data provider.	AS	2022, 2023
A mistake was found on the determination of N manure available for application to soils where the value for swine was wrongly considering also the manure not treated at SAFT (95% that goes to sewers).	AS	2021-2023
Values of NMMS for cattle in 2022 and for cattle, swine, goats and poultry in 2023 were wrong when determining the N manure available for application to soils.	AS	2022-2023
The swine slurry applied to soils (SLAS) for manure management CH ₄ was considering 5% application of slurry for the whole time-series and has been revised to consider 10% from 1990-2010.	MM	1990-2010
Activity data for Broilers and Laying hens for 2023 has been revised by NSO.	MM, AS	2023
Revisions of the activity data for Rabbits where inconsistencies were encountered and estimations were improved for the whole time-series.	EF, MM, AS	1990-2003

Correction or Improvement	Recalculation Category	Years Affected
Values of Fowc and Feed for Non-lactating cows, as well as the value of Feed for Bulls, have been revised.	EF, MM	2019-2023
CP% for all Cattle sub-categories and for all Sheep sub-categories have been revised.	MM	1990-2023

Table 5-8 A summary of recalculations in the agriculture sector (AR5).

Summary of Recalculations		1990	1995	2000	2005	2010	2015	2020	2023
Current Submission	Gg CO ₂ eq	106.82	105.80	102.73	89.06	78.69	73.29	74.35	69.11
Previous Submission	Gg CO ₂ eq	108.61	107.35	104.82	91.20	84.69	84.34	86.30	83.50
Percentage Change	%	-1.64	-1.45	-1.99	-2.34	-7.09	-13.09	-13.85	-17.24
Enteric Fermentation	Gg CO ₂ eq	58.80	57.80	55.61	48.48	41.89	40.01	40.36	39.60
Previous Submission		58.80	57.79	55.60	48.44	41.85	39.98	40.60	39.81
	%	0.01	0.01	0.03	0.09	0.09	0.08	-0.60	-0.53
Manure Management	Gg CO ₂ eq	28.13	28.25	27.17	22.69	20.39	18.69	19.07	18.14
Previous Submission		27.19	27.24	26.37	21.51	19.19	17.62	18.32	18.35
	%	3.44	3.71	3.04	5.51	6.23	6.05	4.11	-1.14
Agricultural Soils	Gg CO ₂ eq	19.73	19.58	19.78	17.71	16.33	14.54	14.83	11.29
Previous Submission		22.62	22.32	22.84	21.25	23.65	26.74	27.38	25.34
	%	-12.79	-12.27	-13.40	-16.66	-30.93	-45.61	-45.84	-55.44

In 2019, the Ministry for the Environment, Energy and Regeneration of the Grand Harbour (MEER) had commissioned a study entitled “*Technical support on the Emission Framework for the Agricultural Sector in Malta*”, under the European Commission's SRSS Programme, to elaborate methodologies for the collection of data of parameters that are currently excluded from the data collection processes. Principally, the aim is to achieve a level of transparency, accuracy, completeness, and consistency appropriate to the size of the sector. Furthermore,

reducing the uncertainty in emission estimates, and lessen reliance on default values, expert judgements, and proxy values from other countries for key categories and non-key categories alike, concurrently addressing the issues and recommendations identified by the Expert Review Teams of United Nations Framework Convention on Climate Change (UNFCCC). This project was concluded and a methodology for the collection of required data had been prepared. Nonetheless, at present no data has been collected yet, and therefore, unfortunately, the collection of the required data for the inventory is still limited to the methods listed in this report. This is linked to the lack of both financial and human resources in various government and private departments. Thus, there is no timeline of implementation of this improvement given that it is dependent upon availability of resources.

Another improvement planned is the revision of method for N₂O emissions from manure management. The 2019 IPCC Refinement give equations of N retention rates for different categories of swine (Eqn. 10.33 A - 10.33 C), and default values in Table 10.20 B. The issue lies mainly with the sow N retention equation (Eqn. 10.33 A), which does not take into consideration the piglet N retention (and thus is leading to an overestimation). This issue in fact has been discussed by European agriculture experts, co-ordinated by the EU, and the IPCC have been contacted already over this matter, who in turn noted the following: "The factor "Skg" in the nitrogen excretion balance that is used to calculate the nitrogen retention that results from pregnancy of sows is intended to be a country-specific factor that is specific to the production system of each individual country that is using the Tier 2 method. In the text of the Refinement, the details of how this value is to be derived was not clear and there was confusion as to the treatment of weight gain resulting from the growth of young gilts in the breeding herd. Further, the values that were provided in Table 10.20B were calculated incorrectly, as they did not include the N retention in the piglets prior to parturition, but only the weight gain for young gilts that have not yet achieved mature weight. A corrigendum proposed by authors will be subject to the IPCC Error Protocol, and its publication as a corrigendum to the 2019 Refinement is subject to the final approval." Malta will revise their estimations to Tier 2 as soon as the corrigendum has been published.

5.2 ENTERIC FERMENTATION (ETF 3.A.)

5.2.1 CATEGORY DESCRIPTION

Enteric fermentation is the process by which carbohydrates are broken down by microorganisms in the rumen of animals. While ruminant animals (cattle, goats and sheep) are

the largest contributors of methane (CH₄) emissions from enteric fermentation, pseudo-ruminant and monogastric animals are also included in the emission calculations. The quantity of CH₄ produced and excreted by a single animal is dependent on several factors, mainly; the species, age, weight of the animal, characteristics of the digestive system, and the type and quantity of the feed consumed. Emissions from wild animals and pets do not fall within the scope of the national GHG inventories and thus are omitted from this report. Emissions from Enteric Fermentation have decreased from 1990 onwards; this change is mainly attributed to changes in livestock (Figure 5-2). In 2024, enteric fermentation was responsible for 58.15% of total agriculture emissions.

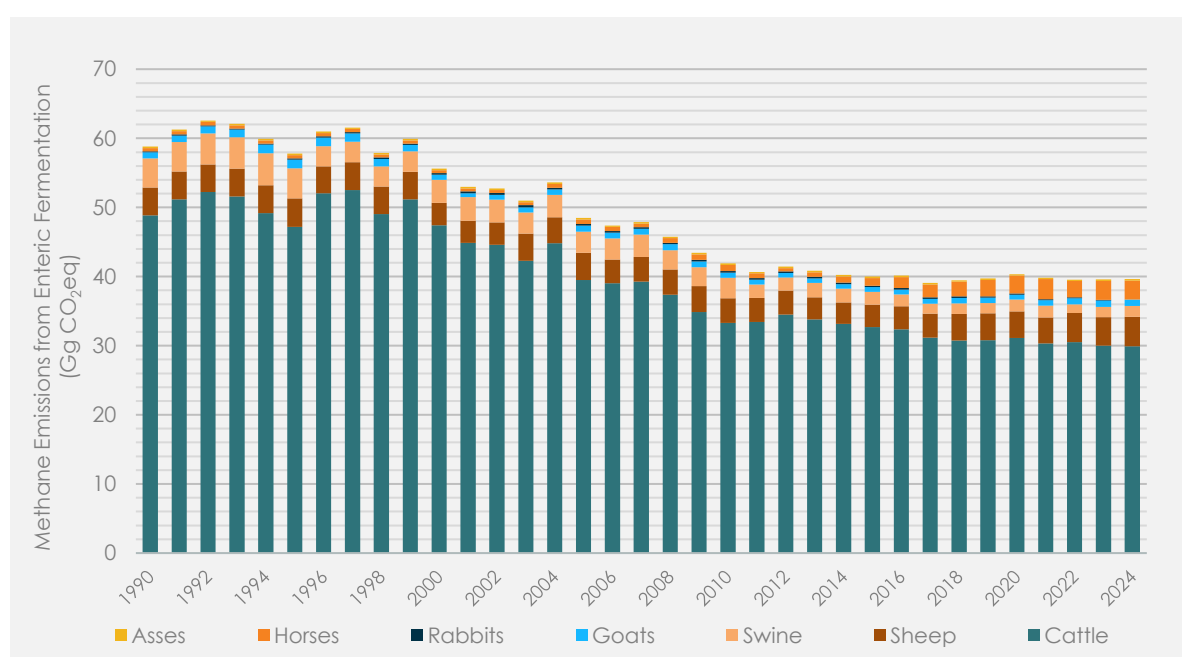


Figure 5-2 A graphical representation of methane emissions from enteric fermentation by livestock category (AR5).

5.2.2 METHODOLOGICAL ISSUES

Parameters, EFs, equations and resultant values used in the calculation of emissions from enteric fermentation, for the livestock categories cattle, sheep and other livestock are provided below and in Annex 3-4 (Chapter 13). Activity data is provided in Chapter 13 Annex 3.4.

5.2.2.1 Cattle

The cattle population is split into growing cattle (calves <1 year and cattle 1 – 2 years of age), dairy cows and mature cattle (bulls and non-lactating cows). The parameters used in the

estimation of emissions from cattle enteric fermentation are tabulated in Table 5-9. Cattle are characterised using the values given in Annex 3-4.

The same method is applied for sheep milk yield, where the sum of ewes and ewe lambs is used. The milk production yield and fat content for the whole timeseries are provided in Annex 3-4. Subsequently, the milk yield will vary on a yearly basis depending on the population of dairy cows and the total milk produced.

Two feed digestibility values are being utilised for low quality forage (FD%LQF). The Feed digestibility of low-quality forage (FD%LQF) for the period 1990 - 2004 is being taken as 45% (IPCC Refinement, 2019, table 10.1; Sammut, 2015), whilst 50% is being used for 2005 onwards (IPCC Guidelines, 2006, table 10.2). On the other hand, the Feed digestibility >85% concentrate (FD%85) is being taken as a constant 78.5% throughout the entire time series (IPCC Refinement, 2019).

The calculation of DE% was developed by the agriculture compiler, given that no formula is provided in the IPCC Guidelines and has been revised following 2020 ESD Reviews. Since the equation for DE% also incorporates the Feed (F)(kg day⁻¹), the result is dependent on and fluctuates with changes in the feed. The feed, as well as the portions of which are forage and concentrate have not been constant throughout the whole time series, since improvements are made from time to time in the feed given to the livestock; this is based on information provided by experts (veterinarians) who work in the field. The feed as well as the portions change as a result of what the experts and producers believe will yield them the highest milk production.

Equations used in the calculation of enteric fermentation methane [CH₄] emissions from cattle are given below (equation number refers to equation reference in 2019 IPCC Refinement).

Equation 10.3 Net energy for maintenance

$$NE_m = C_{fi} * W^{0.75}$$

Equation 10.4 Net energy for activity

$$NE_a = NE_m * C_a$$

Equation 10.6 Net energy for growth

$$NE_g = 22.02 ((W/C/W)^{0.75} * WG^{1.097})$$

The weight gain (WG) for mature cattle is assumed to be 0.

Equation 10.8 Net energy for lactation

$$NE_l = MY * (1.47 + 0.4 * MF)$$

Equation 10.13 Net energy for pregnancy

$$NE_p = C_{preg} * NE_m * \text{Portion Pregnant}$$

Digestible Energy

$$DE\% = ((Fowf/F) * (FD\%LQF)) + ((Fowc/F) * (FD\%>85))$$

Fowf: Feed of which is forage

Fowc: Feed of which is concentrate

FD%>85%: Feed Digestibility of feedlot animals fed with >85% concentrate or high-grain diet

FD%LQF: Feed digestibility low quality forage

Equation 10.14 Ratio of net energy available in diet for maintenance to digestible energy consumed (REM)

$$REM = (1.123 - (4.092 * 10^{-3}) * DE\%) + (1.126 * 10^{-5} * DE\%^2) - (25.4 / DE\%)$$

Equation 10.15 Ratio of net energy available for growth in diet to digestible energy consumed (REG)

$$REG = (1.164 - (5.16 * 10^{-3}) * DE\%) + (1.308 * 10^{-5} * DE\%^2) - (37.4 / DE\%)$$

Equation 10.16 Gross Energy (Dairy cattle)

$$GE = [((NE_m + NE_a + NE_l + NE_p + NE_{work}) / REM) + ((NE_g + NE_{wool}) / REG)] / DE\%$$

Equation 10.16 Gross Energy (Non-lactating cattle & bulls)

$$GE = ((NE_m + NE_a) / REM) / DE\%$$

Equation 10.16 Gross Energy (Calves & Growing Cattle)

$$GE = [((NE_m + NE_a) / REM) + ((NE_g / REG))] / DE\%$$

Equation 10.21 Methane EFs for enteric fermentation from cattle

$$EF_{CH_4} = (GE \cdot YM / 100) \cdot 365 / 55.65$$

Equation 10.19 Enteric Fermentation emissions from cattle

$$\text{Emissions } CH_4 = ((EF \cdot N) / 10^6) \cdot GWP$$

Table 5-9 Parameters used in the estimation of enteric CH₄ emissions in cattle.

Parameters		Source	Dairy Cattle	Non-Lactating Cattle	Bulls	Calves	Growing Cattle
C _{fi}	Coefficient for calculating NEm	Table 10.4 – IPCC, 2019 Refinements	0.386	0.322	0.37	0.322	0.322
C _a	Coefficient corresponding to animal feeding situation	IPCC, 2019 Refinements – MJ/day/Kg (goats only)	0	0	0	0	0
C	Coefficient	Table 10.4	0.8	0.8	1.2	1	1
C _{preg}	Coefficient for pregnancy	Table 10.7	0.1	n.a.	n.a.	n.a.	n.a.
PG	Portion of females gestating	KPH	0.7	n.a.	n.a.	n.a.	n.a.
FD%LQF *	Feed Digestibility Low Quality Forage	Table 10.1 S. Sammut, 2015 p.6	45, 50	45, 50	45, 50	n.a.	n.a.
FD%>85	Feed Digestibility of feedlot animals fed with >85% concentrate or high-grain diet	Table 10.2 (2019 IPCC Refinement)	78.5	78.5	78.5	78.5	78.5

Parameters		Source	Dairy Cattle	Non-Lactating Cattle	Bulls	Calves	Growing Cattle
YM	Methane Conversion Factor	Table 10.12 (2006 IPCC Guidelines)	6.5	6.5	6.5	6.5	6.5

*FD%LQF 45 (1990-2004), 50 (2005 onwards); the values taken from S. Sammut 2015 agree with IPCC 2019 Refinement Table 10.2. Feed proportions change along the years due to changes in the feeding system, as explained in the text. Feed proportions are given in Annex 3.4.

5.2.2.2 Sheep

Sheep and goats are mainly reared to produce the traditional Maltese Cheeslets, largely marketed by the producers themselves. Only a minimal number of sheep and goats are slaughtered at the civil abattoir. In the past, sheep rearing was also important for wool production as this was in great demand due to the thriving artisanal craft of wool weaving. At present, however, the number of local weavers has drastically diminished resulting in a drastic decline in the demand and utilisation of wool. In fact, it is common practice for farmers to discard the wool.

Methane emissions from sheep enteric fermentation are calculated using Tier 2 methodologies as per the 2019 IPCC Refinement. The sheep population is split into lambs, ewes (ewes and ewe lambs) and male sheep. Sheep are characterised using the values in Table 5-10 and default values taken from the 2019 IPCC Refinement.

The coefficient for pregnancy was provided by an external consultant using country specific values derived from a study by Valletta P.P., (2011). The values in the study were averaged for single and twin pregnancies, obtaining values of 0.1873 and 0.7853 respectively. These were then multiplied by the respective $C_{\text{pregnancy}}$ values provided in the guidelines (0.077 and 0.126).

For the livestock category sheep, default methane conversion factors from Table 10.13 of the 2019 IPCC Refinement are applied to Gross Energy values determined as described above using Equation 10.21 of the 2019 IPCC Refinement to develop a methane EF for each animal category as shown in Table 5-10.

Table 5-10 Parameters used in the estimation of enteric CH₄ emissions in sheep.

Parameters		Source	Mature Ewes	Other Sheep	Mature Growing Lambs
EvMilk	Net Energy required to produce 1Kg of Milk	IPCC, 2019 Refinements, p.10.26	4.6	n.a.	n.a.
PrWool	Annual wool production	Bigi, D., & Zanon, A. (2020) Atlante delle razze autoctone	1.3	2.5	n.a.
EvWool	Net Energy required to produce 1Kg of wool	IPCC, 2019 Refinements, p. 10.27	24	24	24
Cfi	Coefficient for calculating NEm	Table 10.4 – IPCC, 2019 Refinements	0.217	0.217	0.236
Ca	Coefficient corresponding to animal feeding situation	IPCC, 2019 Refinements MJ/day/Kg	0.0096	0.0096	0.0067
a	Constant for use in calculating NEg	Table 10.6 – IPCC, 2006	2.1	2.1	2.3
b	Constant for use in calculating NEg	Table 10.6 – IPCC, 2006	0.45	0.45	0.4
Bwi	Body wight at weaning	KPH	11	11	3
BWf	Body weight at 1 yr. old or at slaughter	KPH	18	18	30
W	Weight	KPH	50	60	20
Cpreg	Coefficient for pregnancy	Table 10.7	0.113	n.a.	n.a.
PG	Portion Gestating	KPH	0.65		
MY	Milk Yield	NSO/MDP			
FOWF	Feed of which Forage	KPH	2.75	1	0.8
FOWC	Feed of which Concentrate	KPH	1.05	1.5	0.7
FD%LQF	Feed Digestibility Low Quality Forage	KPH	50	50	50

Parameters		Source	Mature Ewes	Other Sheep	Mature Growing Lambs
FD%>85	Feed Digestibility of feedlot animals fed with >85% concentrate or high-grain diet	Table 10.2 (cattle and other ruminants) – 2019 IPCC Refinement	78.5%	78.5%	78.5%
YM	Methane Conversion Factor	Table 10.13 – IPCC, 2019 Refinements (sheep)	6.7%	6.7%	6.7%

Parameters do not change along the timeseries for sheep.

The Net Energy associated with wool production is estimated by equation 10.12 of the 2019 IPCC Refinement, given below. Since the sheep are kept in stables and not left to roam in pastures, the Net Energy for Work (NE_{work}) is excluded from the GE calculation.

Equations used in the calculation of enteric fermentation methane [CH_4] emissions from sheep are given below (Equation number refers to equation reference in 2019 IPCC Refinement).

Equation 10.3 Net energy for maintenance

$$NE_m = C_{fi} \cdot W^{0.75}$$

Equation 10.5 Net energy for activity

$$NE_a = W \cdot C_a$$

Equation 10.7 Net energy for growth

$$NE_g = WG((a + 0.5b(BW_i + BW_f))/365)$$

The weight gain (WG) for mature sheep is assumed to be 0.

Equation 10.9 Net energy for lactation

$$NE_l = MY \cdot EV_{milk}$$

The milk yield is taken from milk production provided by NSO on a yearly basis, while the EV_{milk} , which is the Net energy required to produce 1 kg of milk, is taken from p 10.26 of the 2019 IPCC Refinement.

Equation 10.12 Net energy for wool

$$NE_{\text{wool}} = (EV_{\text{wool}} * PR_{\text{wool}}) / 365$$

The EV_{wool} , which is the energy value of each kg of wool produced (weighed after drying but before scouring), is given as 24 MJ kg^{-1} by the 2019 IPCC Refinement (p 10.27). The annual wool production per sheep (PR_{wool}) is taken from Bigi, D & Zanon, A. (2020). PR_{wool} value for ME sits at 1.3, while that for OMS sits at 2.5 kg yr^{-1} .

Equation Coefficient for pregnancy (p.10.28 2019 IPCC Refinement)

$$C_{\text{preg}} = (0.126 * 0.785) + (0.77 * 0.187)$$

Equation 10.13 Net energy for pregnancy

$$NE_p = C_{\text{preg}} * NE_m * \text{Portion Pregnant}$$

Digestible Energy

$$DE\% = ((F_{\text{owf}}/F) * (FD\%_{\text{LQF}})) + ((F_{\text{owc}}/F) * (FD\%_{>85}))$$

Where F_{owf} is the feed of which is forage, F_{owc} is the feed of which is concentrate, $FD\%_{\text{LQF}}$, is the Feed digestibility Low quality forage and $FD\%_{>85}$ is the Feed digestibility of feedlot animals fed with >85% concentrate or high-grain diet.

Equation 10.14 Ratio of net energy available in diet for maintenance to digestible energy consumed (REM)

$$REM = (1.123 - (4.092 * 10^{-3}) * DE\%) + (1.126 * 10^{-5} * DE\%^2) - (25.4 / DE\%)$$

Equation 10.15 Ratio of net energy available for growth in diet to digestible energy consumed (REG)

$$REG = (1.164 - (5.16 * 10^{-3}) * DE\%) + (1.308 * 10^{-5} * DE\%^2) - (37.4 / DE\%)$$

Equation 10.16 Gross Energy (Mature Ewes)

$$GE = [((NE_m + NE_a + NE_l + NE_p) / REM) + ((NE_g + NE_{\text{wool}}) / REG)] / DE\%$$

Equation 10.16 Gross Energy (other mature sheep & growing lambs)

$$GE = [((NE_m + NE_a)/REM) + ((Neg + NE_{wool})/REG)]/DE\%$$

Equation 10.21 Methane EFs for enteric fermentation from sheep

$$EF_{CH_4} = (GE * YM / 100) * 365 / 55.65$$

Equation 10.19 Enteric Fermentation emissions from sheep

$$\text{Emissions } CH_4 = ((EF * N) / 10^6) * GWP$$

5.2.2.3 Goats

Emissions from enteric fermentation in goats were estimated using equation 10.19 of the 2019 IPCC Refinement. The EF is taken from table 10.10 of the 2019 IPCC Refinement (**5 kg CH₄ head⁻¹ yr⁻¹ low productivity systems**). This EF was used since the productivity system of Goats in Malta is very low, and because goats are not bred specifically for economic purposes.

Equation 10.19 Enteric Fermentation emissions from goats

$$\text{Emissions } CH_4 = ((EF * N) / 10^6) * GWP$$

5.2.2.4 Swine

Malta's inventory categorises swine in 6 different classes:

Fatteners:

- Piglets: 1kg-20kg (live weight of a piglet at birth is 0.8-1.2 kg; and average of 1kg).
- Young pigs (20-50kg)
- Fattening Pigs: 50kg - 115kg (we aim for a slaughter weight of approx. 85 kg which relates to a live weight of approx. 115kg).

Breeders:

- Breeding females - sows: 180 - 250 kg (based on slaughter weights in 2021 to date)
- Breeding females - gilts: 120 - 150kg
- Breeding boars: 190 - 275kg (based on slaughter weights in 2021 to date)

In the pig industry, the term 'producer' refers to breeders who breed boars and gilts and who sell their grown pigs to a market weight. The term fattener refers to farms that purchase pigs and fatten them to a market weight.

The life cycle of a pig in the typical rearing conditions in Malta is as follows: Piglets weaned at 4 weeks or 30 days generally weigh about 9 - 10 kg. It will take them almost another month to reach 20 kg. They can eat by themselves before 4 weeks if they are offered "creep" feeds from 7 - 10 days of age. Weaning at 21 days is quite normal in intensive production systems around the world but it is not used in Malta except in emergency situations where the sow is sick or otherwise unable to care for the piglets safely. A sow will have on average 2 parturitions per year in Malta, but it is technically possible to get up to 2.4 parturitions per year if there are no failed pregnancies (returns to heat / abortions etc) and few open days (the time between weaning and getting pregnant again). The global benchmark (aim) is about 2.3 but achieving this level is challenging.

Generally, an ideal reproductive cycle with 30-day weaning would be:

- Mating to Farrowing (pregnancy): 116 days
- Farrowing to Weaning (lactation): 30 days
- Weaning to mating (open days): 4 days

This would give a 150-day cycle, which equates to about 2.4 reproductive cycles ($365/150=2.43$).

With regards to the weight disparities in gilts and sows, once a female pig is old enough to be selected for breeding it is identified and tagged as a gilt. However, this does not mean that it is mated immediately. Though classified as a gilt at 6 months of age or 120 kg, it may not be mated until 2 months later in which time it continues to gain weight. If mated at 8 months of age, gilts may weigh more than 150kg by the time of mating.

Pigs at this age (i.e. 8 months) are not as efficient at converting food as younger pigs; they may need to eat >4kg to grow 1 kg, but they can eat more than that per day, so they can grow up to 1kg per day if fed sufficiently. A gilt will continue to gain weight during pregnancy; partly due to development of the litter (14 piglets x 1 kg each = 14kg by farrowing), but mostly because at 150kg gilts are far from fully grown and are fed to continue developing.

Once a gilt farrows, it becomes classified as a sow; Generally, by the time this happens, they weigh about 180kg, but a 1st parity sow is still far from her maximum size and weight. The growth continues over subsequent parities causing the difference in weight between 1st parity sows at about 1 year of age (e.g. 180kg) up to 5th parity sows at 3 - 4 years of age (e.g. 250kg). This growth is not linear. Sows which have large litters tend to lose weight during each lactation, since they use more energy to produce milk than they can consume in feed for a few weeks. A sow may lose more than 15% of her body weight during each lactation and must be fed sufficiently to be putting weight back on by the time they are mated again, to ensure fertility. However, while not linear the weight gain is generally consistent and higher parity sows tend to be heavier if they are healthy and properly fed.

There are many studies and ongoing debate about whether it is viable to keep sows longer, since they get bigger and metabolic energy requirements for sustenance increase with body weight (larger animals need to eat more per day to stay alive). There is also debate about whether we should select for larger sows, for the same reason.

The Manure Management system of swine is pit storage below animal confinement for most pigs & pig farms in Malta. In terms of productivity, pigs are farmed in a manner that would be described as intensive, but our productivity is not as high as in Northern or Central European countries, due to the country's climate and the fact that Maltese farms and farming systems are more traditional. Nonetheless, for the sake of the inventory, we take a conservative approach will be taken whilst assuming high productivity systems (KIM, 2021).

Emissions from enteric fermentation in swine were estimated using equation 10.19 of the 2019 IPCC Refinement. The EF is taken from Table 10.10 of the 2019 IPCC Refinement (1.5 kg CH₄ head⁻¹ yr⁻¹ high productivity systems).

Equation 10.19 Enteric Fermentation emissions from swine

$$\text{Emissions CH}_4 = ((\text{EF} \cdot \text{N}) / 10^6) \cdot \text{GWP}$$

5.2.2.5 Poultry

Methane emissions from Enteric fermentation of poultry have been omitted from Malta's national GHG inventory, following UNFCCC Review finding below (Provisional main findings 2021) and an ESD Step 1 Review (2022) recommendation. Previous reviews had suggested that

since no methodology and EF exists in the 2006 IPCC Guidelines (as specifically indicated in Table 10.10 of the guidelines) methane emissions for poultry enteric fermentation should be omitted if no country specific EF is available. Moreover, Malta has reviewed the EFs reported by other countries and has observed that most countries who used to estimate CH₄ emissions from enteric Fermentation of poultry have now stopped doing so, as per the reviewer's recommendations. Those who have not stopped doing so, have their own country specific EF which cannot be used by Malta given that the rearing practices and environmental conditions are not the same as those of Malta. Therefore, Malta, stopped reporting emissions of CH₄ from poultry enteric fermentation from March 2022, upon much consideration of the reviewers' recommendations. Moreover, Table 3.A.s1 does not include any emissions for poultry.

ID#: A.1; A.7 (UNFCCC/ARR/2022/MLT)

Issue/ problem classification: 3.A.4 Other livestock – CH₄ (A.20, 2019) Accuracy

Recommendation made in previous review report:

Review the EFs reported by the small number of Parties that report CH₄ emissions from enteric fermentation for poultry, choose an EF that best represents poultry production practices in Malta, revise its estimates, if appropriate, and provide an appropriate rationale and reference for the choice of EF in the NIR. (UNFCCC Secretariat, 2023, p. 24)

ERT assessment and rationale:

Not resolved. The Party reported tier1 methodology for estimating enteric CH₄ emissions from poultry and in the CRF Table 3A.s1 the emissions from this category. During the review, the Party clarified that in Italy's 2021 NIR submission the below is being stated on page 199: "Methane emissions from poultry and fur animals are not applicable." This excludes rabbits since they further state "Emissions from rabbits, mules and asses, goats, buffalo and horses are estimated and included in "Other livestock" as shown in the CRF tables." Nonetheless, for poultry Italy does not seem to be including any estimations of CH₄ emissions from Enteric Fermentation and thus we do not have an Italian EF to follow. The ERT agrees that no enteric CH₄ emissions should occur for poultry as the 2006 IPCC guidelines do not recommend EFs associated with this category (Tables 10.9, 10.10). The ERT considers that the recommendation has not yet been addressed because the Party has not yet reviewed the application of an EF for enteric CH₄ emissions from poultry. (UNFCCC Secretariat, 2023, p. 24)

5.2.2.6 Rabbits

In Malta, there are around five major commercial farms that breed rabbits, however most of the rabbit breeding takes place as a backyard industry. The Maltese rabbit breeding stock is comprised mainly of the New Zealand Whites and the Californian breed. The New Zealand Whites are a medium sized breed, with adults weighing between 5 kg to 5.5 kg. It satisfies the characteristics of a meat producing rabbit since it has well-developed and robust body, as well as a good reproductive rate, and the ability to produce large litters consistently. The California breed originated from a mix between the Himalayan and the Chinchilla varieties. The offspring were then bred with the New Zealand whites. The Californian breed is slightly smaller than the New Zealand White and the adult can reach an average weight of 5 kg. The ratio of meat to bone is much better and they are used to create hybrids with the New Zealand Whites to produce stronger and healthier offspring. A semi-intensive husbandry method is preferred on Maltese farms given that it gives enough time to the doe to rest in between birth and impregnation. The doe is mated fourteen days after giving birth and the young are weaned for 4 to 5 weeks after birth. The doe is limited to six to seven litters per year and is used for breeding for up to two and a half years. A raised caging system is used in Malta, where the does are separated from each other and allows easy cleaning and handling of the rabbit while keeping the animal in a clean and safe place reducing risk of injuries and disease. In Malta, rabbit production losses occur mainly due to high temperatures or rapid changes in the temperature. The heat stress results in mortality, reduction in growth, poor weight gain, impaired appetite and feed conversion, reduction in reproductive efficiency, impaired milk production, increased disease incidence and decreased fertility (smaller litters). In December 2014 and January 2015, sudden cold temperatures resulted in higher rates of mortality in both juveniles and does; however, this cannot be seen in population trend given that unfortunately the data for rabbit heads is very limited and numbers for the years 2011 - 2015 are an approximate.

It is vital to note that backyard breeders who do not breed or own rabbits for commercial purposes, and are thus not on the farm register, may not have been captured during the census. Statistics on rabbit numbers are collected for breeding females on agricultural holdings having at least 50 does. This implies that any other holding with less than 50 does are not statistically captured as part of the rabbit population. Preliminary estimates based on rabbit feed sold indicate that the statistical numbers are not representative of the total population and are in fact only a small proportion. Subsequently, the rabbit population data utilised is extrapolated, based upon the historical population of rabbits (i.e. when the entire rabbit population was being reported between 1990 – 2001) and upon rabbit breeding characteristics (such as fertility rate, number of kits, etc.).

The 2006 IPCC Guidelines does not provide a default EF Value for Enteric Fermentation for rabbits. Subsequently, it was decided, following consultation with local experts in the Rabbit Husbandry, that the EF shall be taken from a report drawn up by the Italian Agency for the Protection of the Environment and for technical Services. It is assumed that Italy, as a neighbouring country has a similar scenario on rabbits and the Italian CH₄ EF should be applied to the local scenario as the neighbouring country. Hence, the EF Values quoted by the Italian Agency are the closest to reflect the local Maltese Scenario, and thus their usage.

It was suggested in the 2021 UN reviews that Malta stops estimating CH₄ emissions from rabbit Enteric Fermentation, as that there is no clear method and EF in the 2006 IPCC Guidelines. While it is a reasonable suggestion, Malta notes that the rabbit rearing sector locally is quite large due to rabbit meat being one of the traditional foods in Malta. Hence, emissions from rabbits are included in this NIR submission, given that if rabbit emissions are excluded, it might result in a significant underestimation of methane emissions.

Emissions from enteric fermentation in rabbits were estimated using equation 10.19 of the 2019 IPCC Refinement. The EF is taken as 0.08 kg CH₄ head⁻¹ yr⁻¹ from APAT (2005, p 16).

Equation 10.19 Enteric Fermentation emissions from rabbits

$$\text{Emissions CH}_4 = ((\text{EF} \cdot \text{N}) / 10^6) \cdot \text{GWP}$$

5.2.2.7 Horses

The equine population is very small and includes foal, mare, stallion, and donkeys.

Emissions from enteric fermentation in horses were estimated using equation 10.19 of the 2019 IPCC Refinement. The EF is taken from Table 10.10 of the 2019 IPCC Refinement (18 kg CH₄ head⁻¹ yr⁻¹).

Equation 10.19 Enteric Fermentation emissions from goats

$$\text{Emissions CH}_4 = ((\text{EF} \cdot \text{N}) / 10^6) \cdot \text{GWP}$$

5.2.2.8 Asses, mules and hinnies

The population of asses, mules and hinnies is unavailable from the NSO. Hence, data is taken from the FAOSTAT, whose data is estimated.

Emissions from enteric fermentation in asses, hinnies and mules were estimated using equation 10.19 of the 2019 IPCC Refinement. The EF is taken from table 10.10 of the 2019 IPCC Refinement (10 kg CH₄ head⁻¹ yr⁻¹).

Equation 10.19 Enteric Fermentation emissions from goats

$$\text{Emissions CH}_4 = ((\text{EF} \times \text{N}) / 10^6) \times \text{GWP}$$

5.2.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Time-series consistency has been improved by using consistent sources for animal populations, as specified in the Livestock Analysis (Annex 3-4). Prior to the year 2000, any remaining gaps in cattle, swine, goats, sheep and poultry data, prior to 2000, have been interpolated or extrapolated using methods given in the 2006 IPCC Guidelines Volume 1.

Milk production data for cattle and sheep is only available as far back as 1995. The preceding five years are gap-filled using a 5-year average. Changes in feed conditions for cattle have been taken into consideration as far as possible, based on expert judgement.

EFs and activity data uncertainties were taken as listed in the IPCC Guidelines (2006 and 2019 Refinement where available), or as provided by the data providers. In the case where no uncertainty value was available for the activity data, an uncertainty value was given based on expert judgement. In the case of uncertainty values for activity data, population data was given an uncertainty of 20% as suggested in the IPCC Guidelines. Whereas all other activity data is given an uncertainty value based on discussions carried out with the data providers and local expertise during informal meetings.

For uncertainties, refer to Annex 2.

5.2.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Since Enteric Fermentation is a Key Category, it has undergone QA/QC checks as outlined in Chapter 6 of Volume 1 of the 2006 IPCC Guidelines. The activity data, methods and changes are documented within the agriculture worksheets, in electronic form.

Wherever possible, data is verified with other sources, such as NSO data with FAOSTAT data. Data on animal numbers and milk production is obtained annually from NSO. Data on cattle milk fat content is collected annually from Malta Dairy Products, who also provide cattle milk production, with which the data from NSO is validated against.

All data collected is stored and logged. In cases where a break in trend is observed, for example in milk productivity, the correctness of the data is checked. It must be noted that with the small animal populations, annual variations in the livestock numbers can cause significant changes in the time series.

Data that is received from data providers is logged into an activity data log sheet to allow traceability and transparency of data sources, QA/QC etc. Data received from data providers such as the NSO are readily subjected to quality assurance/quality control checks by the data providers themselves. Additional checks are made by the inventory team to the extent possible, including data comparisons with other data sources, such as FAOSTAT. EFs developed using Tier 2 methods are cross-checked against IPCC defaults. Generally, the EFs are comparable with the default values. Yet, there were instances where numerous parameters were fed into the construction of the EF that are based on expert judgment and thus reflect the present local scenario.

As part of internal data QA/QC, it was decided that any data which does not change annually, is revisited with the data provider every 5 years, to verify any possible changes. As a result, the feed intake by non-lactating cows has been revised down to 15 kg day⁻¹ from 24 kg day⁻¹ following consultations with the local experts at KPH, the data provider. This decision was taken after it was found that a feed intake of 15 kg day⁻¹ to non-lactating cows is more efficient in terms of yield returns per unit feed given (in terms of milk production, beef, etc.).

5.2.5 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations in this category (Table 5-11) were due to revisions of the activity data for Rabbits where errors were encountered and estimations were improved for the whole time-series.

Table 5-11 A table of recalculations for the Enteric Fermentation category.

Year	Enteric Fermentation 2024 NIR	Enteric Fermentation 2025 NIR	Percentage change in reported emissions	Change
	Gg CO ₂ eq	Gg CO ₂ eq	%	Gg CO ₂ eq
1990	58.80	58.80	0.01%	0.01
1991	61.23	61.27	0.07%	0.04
1992	62.57	62.58	0.01%	0.01
1993	62.10	62.10	0.01%	0.01
1994	59.92	59.92	0.01%	0.01
1995	57.79	57.80	0.02%	0.01
1996	60.97	60.98	0.02%	0.01
1997	61.56	61.57	0.02%	0.01
1998	57.88	57.89	0.02%	0.01
1999	59.90	59.91	0.02%	0.01
2000	55.60	55.61	0.02%	0.01
2001	52.95	52.96	0.02%	0.01
2002	52.74	52.76	0.03%	0.02
2003	50.92	50.97	0.10%	0.05
2004	53.58	53.63	0.09%	0.05
2005	48.44	48.48	0.08%	0.04
2006	47.36	47.40	0.08%	0.04
2007	47.86	47.89	0.07%	0.04
2008	45.73	45.77	0.08%	0.04
2009	43.39	43.43	0.09%	0.04
2010	41.85	41.89	0.10%	0.04
2011	40.63	40.67	0.10%	0.04
2012	41.41	41.45	0.10%	0.04
2013	40.80	40.84	0.10%	0.04
2014	40.20	40.24	0.10%	0.04
2015	39.98	40.01	0.09%	0.04

Year	Enteric Fermentation 2024 NIR	Enteric Fermentation 2025 NIR	Percentage change in reported emissions	Change
	Gg CO ₂ eq	Gg CO ₂ eq	%	Gg CO ₂ eq
2016	40.10	40.13	0.09%	0.04
2017	39.03	39.07	0.09%	0.04
2018	39.43	39.47	0.09%	0.04
2019	39.83	39.72	-0.29%	-0.12
2020	40.60	40.36	-0.60%	-0.24
2021	40.05	39.84	-0.52%	-0.21
2022	39.79	39.57	-0.54%	-0.22
2023	39.81	39.60	-0.53%	-0.21
2024	N.A.	39.74	N.A.	N.A.

5.2.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Planned improvements in the Enteric Fermentation include addressing the issues and recommendations identified by the Expert Review Teams of United Nations Framework Convention on Climate Change (UNFCCC) and the European Commission.

The aim remains to achieve a level of transparency, accuracy, completeness, and consistency appropriate to the size of the sector. Furthermore, reducing the uncertainty in emission estimates, and lessen reliance on default values, expert judgements, and proxy values from other countries for key categories and non-key categories alike.

5.3 MANURE MANAGEMENT (ETF 3.B.)

5.3.1 CATEGORY DESCRIPTION

This category reports emissions of methane (CH₄) and nitrous oxide (N₂O) from animal manure, including its storage. The management of domestic livestock manure leads to the emission of CH₄ and N₂O. The decomposition of manure by methanogenic bacteria, under anaerobic conditions releases CH₄, while the nitrification and denitrification of manure nitrogen, produces N₂O. CH₄ emissions are highly dependent upon the manure management system used (whether it is open or closed, wet or dry, etc) and the food intake of the animal (Gross Energy etc). N₂O emissions from manure management vary significantly between the types of manure

management systems used (e.g. solid or liquid). When manure is stored or treated as liquid in a pond or tank it tends to decompose anaerobically and produce a significant quantity of methane. When manure is handled as a solid or when it is deposited on pastures, it tends to decompose aerobically and little or no methane is produced. Hence, the system of manure management used affects emission rates.

In Malta, the animal waste management systems (AWMS) used in animal production includes solid storage, deep bedding, poultry with litter and pit storage. It should be noted that since livestock in Malta are not left out to roam on pasture, and are always enclosed, no manure is deposited on land, unless it is to be used as fertiliser. Nonetheless, indirect emissions from manure deposited on soils, i.e. through volatilisation and run-off are accounted for under 3B.2. (Chapter 5.3.3.). Both methane and nitrous oxide emissions from manure management have decreased from 1990 onwards; this change is mainly attributed to changes in livestock population, but also changes in the manure management systems (Figure 5-3 and Figure 5-4).

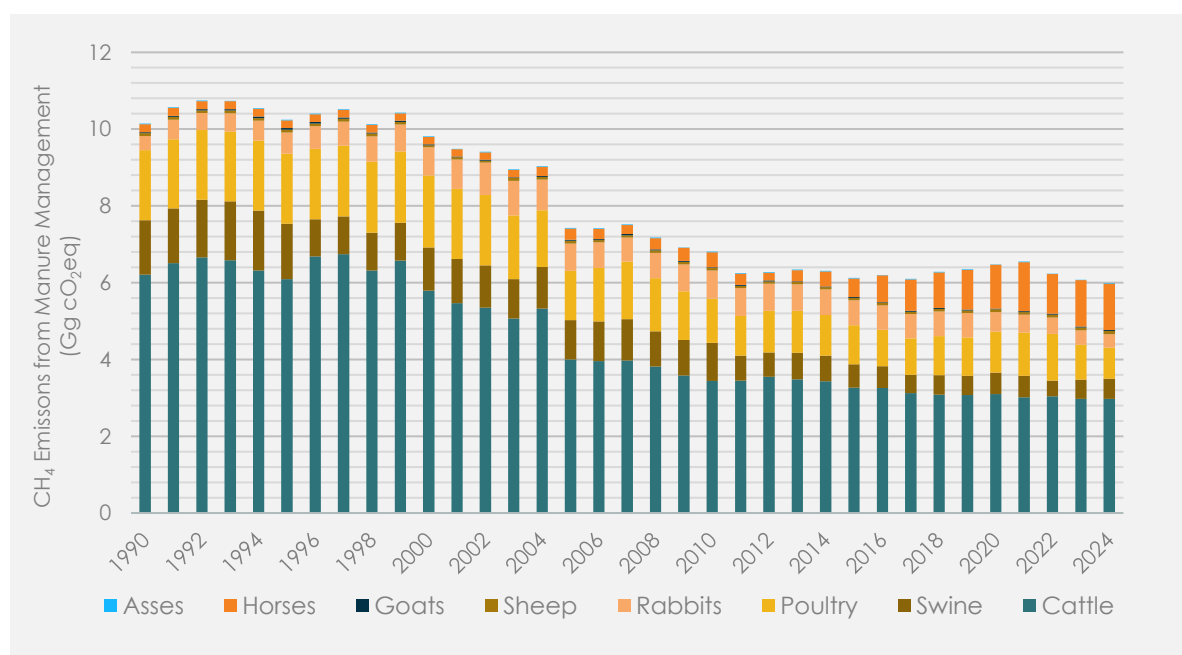


Figure 5-3 A graphical representation of CH₄ emissions from manure management by livestock category (AR5).

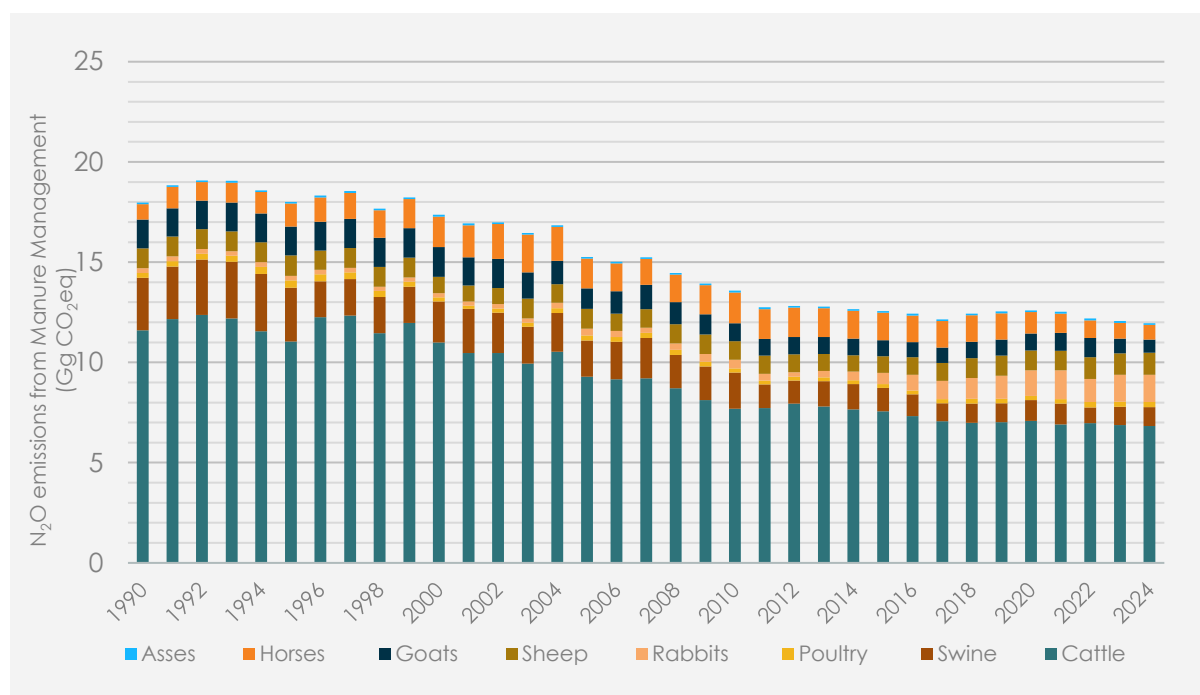


Figure 5-4 A graphical representation of N₂O emissions from manure management by livestock category (AR5).

In 2024, emissions from Manure Management account for 26.26% of the total agriculture emissions. CH₄ emissions from Manure Management accounted for 13.10% of total CH₄ emissions, while N₂O emissions from Manure Management accounted for 53.07% of total N₂O emissions.

5.3.2 METHODOLOGICAL ISSUES

5.3.2.1 Methane emissions

Methane emissions from cattle, swine, poultry, and rabbits have been estimated using Tier 2 methodology with country specific parameters. A Tier 1 methodology and default EFs for other livestock are applied.

Manure management systems for all livestock categories in Malta are tabulated below (Table 5-12); manure management system information has been provided by the Agriculture Department and supported by farm visits.

Table 5-12 A description of manure management systems and productivity levels in Malta for every livestock category.

Livestock Category	Manure Management System & productivity levels Description
Cattle	Solid Storage Cattle are kept in partly enclosed systems, where manure falls in the slats beneath them, which is collected and stored, while the urine is diluted with water which is flows directly into the sewerage system. High productivity, intensive
Sheep	Cattle & swine deep bedding Sheep are kept in fully enclosed spaces. The floor is solid stone, which allows no runoff or leaching of liquids from the system and is covered in deep bedding which collects manure and urine, and which is replaced on a regular basis by the farmer. Low productivity/ non-intensive.
Goats	Cattle & swine deep bedding Goats are kept in fully enclosed spaces. The floor is solid stone, which allows no runoff or leaching of liquids from the system and is covered in deep bedding which collects manure and urine, and which is replaced on a regular basis by the farmer. Low productivity/ non-intensive.
Pigs	Pit storage without cover Pigs are kept in fully enclosed spaces. The floor is slats, which allows liquid manure to fall under the animal (without cover). The liquid manure is then collected and passed to the sewerage system. Only a tiny fraction is applied to soils given that swine slurry application to soils in Malta is illegal. High productivity, intensive.
Horses Hinnies, asses & mules	Solid Storage Horses are kept in stables; their manure is piled and then collected for application to soils or to go to waste stream. Low productivity, non-intensive.
Poultry	Poultry manure with litter Poultry are kept in cages; their manure is left to fall into the litter trays beneath them, which are cleaned regularly to avoid any diseases. High productivity, intensive
Rabbits	Poultry manure with litter Like Poultry, rabbits are kept in cages; their manure is left to fall into the litter trays beneath them, which are cleaned regularly to avoid any diseases.

Livestock Category	Manure Management System & productivity levels Description
	High productivity, intensive

5.3.2.1.1 Cattle

The Estimation of methane emissions from Cattle are based on the livestock characterisation developed for enteric fermentation. Gross Energy and Digestible Energy are used as inputs to derive a methane EF. VS, MCF and Bo values for solid storage in temperate regions (19°C) and Western Europe (given the climatic conditions of the Maltese islands) (Table 5-13) were selected, given Malta's climate and geographical location. Equation 10.23 of the 2019 IPCC Refinement is applied to develop a methane EF.

Table 5-13 Parameters used in the estimation of CH₄ emissions from manure management of cattle.

Parameters			Source	Dairy cattle	Bulls	Non-lactating cows	Calves	Growing cattle
DE%	Digestible Energy			Taken from Enteric Fermentation				
GE	Gross Energy		Eqn. 10.16					
MCF	Methane Conversion Factor		Table 10A-4/10A-5	4%	4%	4%	4%	4%
VS	Volatile Solid		Eqn. 10.24					
UE	Urinary Energy		p.10.42, 2006 IPCC Guidelines	0.04	0.04	0.04	0.04	0.04
ASH	Ash content of manure		P.10.43, 2006 IPCC Guidelines	0.08	0.08	0.08	0.08	0.08
Bo	Methane Potential		Table 10.16, 2019 IPCC Refinement	0.24	0.18	0.18	0.18	0.18

Equations used in the calculation of CH₄ emissions from the manure management of cattle are provided below.

Equation 10.24 Volatile solid excretion rates

$$VS = (GE(1-DE\%/100)+(UE*GE))*((1-ASH)/18.45)$$

Equation 10.23 CH₄ EF from manure management

$$MMCH_4EF = (VS*365)*(Bo*0.67*(MCF/100))$$

Equation 10.22 Methane Emissions from Cattle manure management (part of equation 10.22)

$$\text{Emissions CH}_4 = ((EF*N/10^6))*GWP$$

5.3.2.1.2 Swine

Despite the limited characterisation of the swine livestock due to the fragmented information available, an acceptable amount of information is available to enable a Tier 2 estimation of methane emissions from manure management. Some values are presented in draft and final reports drawn up to inform the Agricultural Waste Management Plan.

To estimate the amount of dry matter excreted, the average excretion of wet slurry (16.05 kg animal⁻¹ day⁻¹. Sustech, 2008, p.64 is multiplied by the dry solid content, which results in a value of 0.25 kg dry matter animal⁻¹ day⁻¹. Multiplying this value by the percentage content of volatile solids results in 0.15 kg VSday⁻¹.

There is no solid waste generated on pig farms. Faeces and urine from the pigs, and unconsumed water from drinking nipples, fall through the slats in the pen floor and is flushed with additional washing water to cesspits. In general, the liquid slurry is transported to a sewage manhole by means of a bowser. The cesspit capacity must be sufficient to collect all urine and washing for at least 15 days. Cesspits in pig production should be emptied every week but extra space for at least another week should be available. It is prohibited to direct pig slurry to the sewer system; however, the practice remains. It is also not allowed to apply pig slurry to soils but based on expert judgement (Prof. George Attard, 2019) about 10% of slurry is applied to soils. This is revised downwards to 5% after the adoption of the "Nitrates Action Plan" 2013 (UNFCCC/ARR/2022/MLT A.10).

To reflect this manure management system, two default methane conversion factors are applied from Table 10.17 of the 2006 IPCC Guidelines, taking into consideration the fraction of slurry that is applied to soils (0.1 (1990 - 2010) and 0.05 (2011 onwards)) and the fraction that is directed to the sewer system (0.9 (1990 - 2010) and 0.95 (2011 onwards)).

Equations used in the calculation of CH₄ emissions from the manure management of swine are provided below; parameters are given in Table 5-14.

Equation Manure Dry Matter

$$\text{MDM} = \text{ML} * (\text{DS\%}/100)$$

Equation Volatile Solids

$$\text{VS} = \text{VS\%} * (\text{MDM}/100)$$

Equation MCF at 19 degrees Celsius

$$= \text{MCF} * 1 - \text{SATS}$$

$$\text{Where } 1990 - 2012 = (3(1 - 0.1))$$

$$2013 \text{ onwards} = (3(1 - 0.05))$$

Equation 10.23 CH₄ EF from manure management

$$\text{EF}_{\text{sewer}} = (\text{VS} * 365) * (\text{Bo} * 0.67) * (\text{MCF}/100) * (1 - \text{SATS})$$

$$\text{EF}_{\text{soils}} = (\text{VS} * 365) * (\text{Bo} * 0.67) * (\text{MCF}/100) * (\text{SATS})$$

$$\text{EFTotal} = \text{EF}_{\text{sewer}} + \text{EF}_{\text{soils}}$$

Equation 10.22 CH₄ Emissions from manure management

$$\text{Emissions CH}_4 = ((\text{EFTotal} * \text{N}/10^6)) * \text{GWP}$$

Table 5-14 Parameters used in the estimation of CH₄ emissions from manure management of swine.

Parameters		Source	Swine
ML	Manure Solids + Liquids	Sustech 2008 Table 4	16.05 kg animal ⁻¹ day ⁻¹
DS%	Dry Solid %	Sustech 2008 Table 4	1.55%
MDM	Manure Dry Matter	ML*(DS%/100)	0.25
VS%	Volatile Solid %	Sustech 2005 Table 7	61.1%

Parameters		Source	Swine
VS	Volatile Solids	$VS = VS\% \times (MDM/100)$	0.15
SATS	Slurry applied to soils (NAP)	NAP	0.10 & 0.05 (2011 onwards)
MCF	Methane Conversion Factor	Table 10.17	3
MCF 19degC	Methane Conversion Factor	$MCF \times (1 - SATS)$	2.85
Bo	Methane Potential	Table 10.16	$0.45 m^3 CH_4 kgVS^{-1}$

5.3.2.1.3 Poultry

The poultry figures include "Broilers", "Laying hens", and "Other poultry", which is mainly comprised of the turkey population. As previously mentioned, livestock data is gathered through agricultural censuses carried out by the NSO. Presently, the data provided by NSO mainly reports the population statistics for the categories "Layers", and "Broilers". The contribution of broilers to the poultry industry in Malta is around 58%, whereas laying hens contribute around 41%, and other poultry contribute for less than 1%. Every three years the number of turkeys is reported under the category "other poultry" as such data is collected during the "Farm Structure Survey " Census, starting from the year 2010. Thus, data for "other poultry" is available for the years 2010, 2013, and 2016. Malta does not have any data on the category for the interim years. As a result, the population data used is extrapolated based upon the historic populations of turkey.

The methane emissions from enteric fermentation for poultry are estimated using a Tier 2 approach corresponding to 2006 IPCC Guidelines. In order to estimate the amount of dry matter excreted, the average excretion of wet slurry ($0.149 kg animal^{-1} day^{-1}$ for broilers and other poultry and $0.167 kg animal^{-1} day^{-1}$ for layers) is multiplied by the dry solid content, which results in a value of $0.05 kg dry matter animal^{-1} day^{-1}$ in the case of layers and $0.03 kg dry matter animal^{-1} day^{-1}$ in the case of broilers and other poultry. Multiplying this value by the percentage content of volatile solids, results in $0.034 kg VS day^{-1}$ for layers and $0.030 kg VS day^{-1}$ for broilers.

A default methane conversion factor is applied for poultry representing solid storage in temperate regions, resulting in separate EFs for each category using Equation 10.23 of the 2019 IPCC Refinement.

Equations used in the calculation of CH₄ emissions from the manure management of poultry and rabbits are provided below. Parameters used in the estimation of emissions from poultry are given in Table 5-15.

Equation Conversion to kilograms of manure

$$\text{Mkg} = (\text{ML} \times \text{density}) / 1000$$

Equation Manure Dry Matter

$$\text{MDM} = \text{DS\%} \times \text{Mkg} / 100$$

Equation Volatile Solids Excreted

$$\text{VS} = \text{VS\%} \times \text{MDM} / 100$$

Equation 10.23 CH₄ emissions factor

$$\text{EF} = (\text{VS} \times 365) \times (\text{Bo} \times 0.67) \times (\text{MCF} / 100)$$

Equation 10.22 CH₄ Emissions from manure management

$$\text{Emissions CH}_4 = ((\text{EF}_{\text{Total}} \times \text{N} / 10^6)) \times \text{GWP}$$

Table 5-15 Parameters used in the estimation of CH₄ emissions from manure management of poultry.

Parameters		Source	Layers	Broilers + OP
ML	Manure Solids + Liquids	Sustech 2008 Table 4	0.167 L animal ⁻¹ day ⁻¹	0.149 L animal ⁻¹ day ⁻¹
Density		Sustech 2008 Table 4	944 kg m ⁻³	503 kg m ⁻³
Mkg	Manure animal ⁻¹ day ⁻¹	(ML*density)/1000	0.16	0.07
DS%	Dry Solid %	Sustech 2008 Table 4	29.44%	46.15%
MDM	Manure Dry Matter	DS%*Mkg/100	0.05	0.03
VS%	Volatile Solid %	Sustech 2005 Table 7	74.06%	85.97%
VS	Volatile Solid	VS%*MDM/100	0.03	0.03
MCF	Methane Conversion Factor	Table 10A-9	1.5	1.5
Bo	Methane Potential	Table 10A-4	0.39	0.36

5.3.2.1.4 Rabbits

A default methane conversion factor is applied for poultry and rabbits from Table 10A-9 of the 2006 IPCC Guidelines (rabbits) representing solid storage in temperate regions, resulting in separate EFs for each category using Equation 10.23 of the 2019 IPCC Refinement.

Equations used in the calculation of CH₄ emissions from the manure management of rabbits are provided below.

Equation Conversion to kilograms of manure

$$\text{Mkg} = (\text{ML} * \text{density}) / 1000$$

Equation Manure Dry Matter

$$\text{MDM} = \text{DS\%} * \text{Mkg} / 100$$

Equation Volatile Solids Excreted

$$\text{VS} = \text{VS\%} * \text{MDM} / 100$$

Equation 10.23 CH₄ emissions factor

$$\text{EF} = (\text{VS} * 365) * (\text{Bo} * 0.67) * (\text{MCF} / 100)$$

Equation 10.22 CH₄ Emissions from manure management

$$\text{Emissions CH}_4 = ((\text{EF}_{\text{Total}} * \text{N} / 10^6)) * \text{GWP}$$

Methane emissions from rabbits are estimated using Tier 2 methodology, with some country specific EFs. Parameters used in the estimation are tabulated in Table 5-16.

Table 5-16 Parameters used in the estimation of CH₄ emissions from manure management of rabbits.

Parameters	Source	Rabbits
ML	Manure Solids + Liquids	Sustech 2008, Table 4
Density		Sustech 2008, Table 4
Mkg	ML * Density / 1000	1.41 kg animal ⁻¹ day ⁻¹

Parameters		Source	Rabbits
DS%	Dry Solid %	Sustech 2008, Table 4	26.28%
MDM	Manure Dry Matter	Mkg*DS%/100	0.37
VS%	Volatile Solid %	Sustech 2005 p. 59	84.4%
VS	Volatile Solid	VS%*MDM/100	0.31
MCF	Methane Conversion Factor	Table 10A-9 (2006)	1
Bo	Methane Potential	Table 10A-9 (Temperate/ solid storage)	0.32

5.3.2.1.5 Other Livestock

Methane emissions from sheep, goats, asses, hinnies and mules, and horses are estimated using Tier 1 methodology. EFs used are tabulated in Table 5-17.

Table 5-17 Parameters used in the estimation of CH₄ emissions from manure management of other livestock.

Parameters	Unit	Source	Sheep	Horses	Asses, hinnies & mules	Goats
EF	g CH ₄ kg VS-1	Table 10.14 (2019), Table 1.3 10.15 (2006)	7	1.1	1.3	

Equation CH₄ Emissions from manure management of sheep, goats, and horses

$$\text{Emission CH}_4 = ((\text{EF} \cdot \text{N} / 10^6)) \cdot \text{GWP}$$

5.3.2.2 Nitrous oxide emissions

Malta follows the method given in the 2019 IPCC Refinement to calculate direct and indirect N₂O emissions from manure management.

Parameters, activity data and EFs used in the estimation of N₂O emissions from manure management can be found in Chapter 13 Annex 3.4.

Equation 10.25 – Direct N₂O emissions from manure management

$$\text{N}_2\text{O}_{\text{DMM}} = \text{S}(\text{N}_\text{T} \cdot \text{N}_{\text{exT}}) \cdot \text{AWMS} + \text{N}_{\text{cdgs}} \cdot \text{EF}_3 \cdot 44/28$$

EF₃, which is the EF for direct N₂O emissions from manure management, is taken from table 10.21 of the 2019 IPCC Refinement. The N_{cdgs} is assumed to be 0.

Equation 10.26 – N losses due to volatilisation from manure management systems

$$N_{\text{Volatilisation-MMS}} = S(N_T * N_{\text{exT}} * AWMS) + N_{\text{cdgs}} * \text{Frac}_{\text{GasMS}}$$

Default values for nitrogen loss fractions due to volatilisation of NH₃ and NO_x and leaching of nitrogen from manure management are taken from Table 10.22 of the 2019 IPCC Refinement.

Equation 10.27 – N losses due to leaching from manure management systems

$$N_{2\text{O}_{\text{Leaching-MMS}}} = S(N_T * N_{\text{exT}} * AWMS) + N_{\text{cdgs}} * \text{Frac}_{\text{Leach}}$$

The AWMS is 1 for every livestock category within the same manure management system, since all livestock in Malta is kept in enclosures all day long. The N_{cdgs} is 0 since no nitrogen from co-digestates is added to biogas plants in Malta.

Equation 10.28 – Indirect N₂O emissions due to volatilisation of N from MMS

$$N_{2\text{O}_{\text{G(MM)}}} = (N_{\text{volatilisation-MMS}} * EF_4) * 44/28$$

EF₄, which is the EF for N₂O emissions from atmospheric deposition of nitrogen on soils and water surfaces, is taken from table 11.3 of the 2019 IPCC Refinement.

Equation 10.29 – Indirect N₂O emissions due to leaching and run-off of N from MMS

$$N_{2\text{O}_{\text{L(MM)}}} = (N_{\text{leaching-MMS}} * EF_5) * 44/28$$

EF₅, which is the EF for N₂O emissions from nitrogen leaching and run-off, is taken from table 11.3 of the 2019 IPCC Refinement.

The Tier 1 annual nitrogen excretion rates of swine, poultry, goats, horses, and rabbits are estimated by equation 10.30, while default N_{rate} are taken from Table 10.19 of the 2019 IPCC Refinement, with the exception of poultry, where N_{ex} rates are taken from a 2008 Sustech Report (Table 4, p. 63).

*Note on use of T1 method for swine: The party has attempted to calculate N₂O direct emissions from swine using a Tier 2 method, nonetheless an error was flagged, whereby the N retention for piglets was higher than the N intake. This was due to an error in the equation provided in the 2019 IPCC Refinement. It was thus decided by the party to retain the use of a Tier 1 method until a corrigendum is issued by the IPCC.

Equation 10.30 – Annual N excretion rates (T1)

$$N_{\text{ex}} = N_{\text{rate}} * (\text{TAM}/1000) * 365$$

Default values for N_{rate} can be found in the annex. In past editions of the NIR the mid-range value was taken as the country specific excretion rate. Following the outcomes of recent ESD and UNFCCC Reviews, in conjunction with CAA's efforts towards attaining continuous improvements of the NIR, it was decided that a more conservative approach should be opted for. Subsequently, since the default value given in the 2019 IPCC Refinement is quoted at 1.14 kg N 1000 kg⁻¹ day⁻¹, which is beyond the higher end of the range quoted above, it was decided that the highest value of the range shall be utilised for both broiler and other poultry, 0.82 kg N/place, and a value of 0.87 kg N/place for Layers.

Equation 10.31 is used to calculate the Tier 2 annual nitrogen excretion rates of cattle and sheep.

Equation 10.31 – Annual N excretion rates (T2) (cattle, sheep)

$$N_{\text{ex}} = N_{\text{intake}} * (1 - N_{\text{retention fraction}}) * 365$$

The N intake of cattle and sheep is estimated using equation 10.32. The N retention rate of cattle is estimated by equation 10.33 of the 2019 IPCC Refinement. The milk fat content is provided annually by the Malta Dairy Products; this value varies annually as does the milk production rate, which is based upon the diet fed to dairy cattle.

The nitrogen excretion depends on the N intake and N retention. The N intake is dependent on the Gross Energy, which is quite constant throughout the timeseries leading to a fairly constant N intake. On the other hand, the N retention is dependent upon the milk yield, which increases throughout the timeseries. Since the equation of N_{ex} multiplies the N intake by 1 minus the N retention, a "mathematical reversal" in values occurs. This means that when more

N is retained in the animal, less N is excreted by the animal (as it is being used to yield more milk).

Equation 10.32 – N intake rate for cattle & sheep

$$N_{\text{intake}} = GE/18.45 * [(CP\%/100)/6.25]$$

Equation 10.33 – N retention rate for cattle

$$N_{\text{retention}} = [\text{milk} * (\text{milk PR}\%/100)/6.35] + [WG * ((268 - ((7.03 * NE_g)/WG))/1000)/6.25]$$

The NE_g and GE of cattle is equal to the previously calculated NE_g and GE values in the Enteric Fermentation category.

Equation 10.34 of the 2019 IPCC Refinement is used for the estimation of managed manure N available for application to managed soils. Meanwhile equation 10.34A of the 2019 IPCC Guidelines is used to estimate the fraction of managed manure N lost prior to application to managed soils ($FRAC_{\text{LOSS}}$) and equation 10.34B is used to estimate the $FRAC_{N_2}$. N_{bedding} was not taken into account in these equations.

Equation 10.34

$$N_{\text{MMSAVB}} = S([(N_f * N_{\text{ex}} * AWMS + N_{\text{cdgs}}) * (1 - FRAC_{\text{LOSS}})] + [N * AWMS * N_{\text{bedding}}])$$

Equation 10.34A

$$FRAC_{\text{LOSS}} = FRAC_{\text{GAS}} + FRAC_{\text{LEACH}} + FRAC_{N_2} + EF_3$$

Equation 10.34B

$$FRAC_{N_2} = R_{N_2(N_{2O})} + EF_3$$

The molecular nitrogen (N_2) loss from manure management ($R_{N_2, N_{2O}}$) is taken as the default value 3 kg N_2 -N (kg N_{2O} -N)⁻¹ given in Table 10.23 of the 2019 IPCC Guidelines.

The fraction of nitrogen thus volatilised is multiplied with the default EF to estimate indirect N_2O -N emissions from manure management ($0.01 \text{ kg N}_2\text{O-N kg N}^{-1}$), as presented in Table 11.3 of the 2019 IPCC Refinement.

Where the 2019 IPCC Refinement to the 2006 IPCC Guidelines provide more specific and in-depth estimations of Nitrogen intake, losses, excretion and emissions, the refinements were favoured, to achieve more accurate estimations, also given the fact that these refinements were drawn up based upon new peer-reviewed research.

5.3.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

The characterisation of the animal waste management systems and the treatment of manure is not sufficiently documented due to fragmented information. Assessment of animal waste management systems are based on discussions with experts. Therefore, changes to these management systems throughout the time series can therefore not be accurately accounted for.

5.3.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

The same QA/QC procedure recommended in Chapter 6 of Volume 1 of the IPCC Guidelines was followed for Manure Management.

5.3.5 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations in this category were due to errors found on calculations, improvements made and updates in activity data as follows:

- Activity data for Broilers in 2023 has been revised by the data provider.
- Activity data for Rabbits has been revised with more accurate estimations and correction of errors for 1990 - 2023; values of %CP for Sheep were wrong and have been updated for 1990 - 2023.
- Values of Fowc and Feed for Non-lactating cows, as well as the value of Feed for Bulls, have been revised for 2019 – 2023.
- The fraction of swine slurry applied to soils was considered to be 5% of the total amount of manure for the whole time-series, which has been revised to consider 10% from 1990 until 2010.

Table 5-18 A table of recalculations for the Manure Management sector.

Year	Manure 2025 NIR	Management	Manure 2026 NIR	Management	Percentage change in reported emissions	Change
	Gg CO ₂ eq		Gg CO ₂ eq		%	Gg CO ₂ eq
1990	27.19		28.13		3.43%	0.93
1991	28.15		29.41		4.46%	1.26
1992	28.86		29.82		3.34%	0.96
1993	28.82		29.80		3.37%	0.97
1994	28.16		29.13		3.45%	0.97
1995	27.24		28.25		3.71%	1.01
1996	27.75		28.72		3.50%	0.97
1997	28.03		29.06		3.67%	1.03
1998	26.78		27.80		3.82%	1.02
1999	27.62		28.66		3.75%	1.04
2000	26.37		27.17		3.02%	0.80
2001	25.52		26.42		3.55%	0.91
2002	25.45		26.40		3.70%	0.94
2003	24.01		25.41		5.81%	1.40
2004	24.60		25.88		5.22%	1.28
2005	21.51		22.69		5.52%	1.19
2006	21.38		22.44		4.93%	1.05
2007	21.71		22.76		4.85%	1.05
2008	20.53		21.64		5.41%	1.11
2009	19.68		20.86		5.97%	1.17
2010	19.19		20.39		6.23%	1.20
2011	17.81		19.00		6.67%	1.19
2012	17.93		19.09		6.49%	1.16
2013	18.02		19.12		6.11%	1.10
2014	17.88		18.97		6.10%	1.09
2015	17.62		18.69		6.06%	1.07

Year	Manure 2025 NIR	Management	Manure 2026 NIR	Management	Percentage change in reported emissions	Change
	Gg CO ₂ eq		Gg CO ₂ eq		%	Gg CO ₂ eq
2016	17.52		18.63		6.37%	1.12
2017	17.13		18.25		6.51%	1.12
2018	17.53		18.72		6.78%	1.19
2019	17.72		18.89		6.61%	1.17
2020	18.32		19.07		4.10%	0.75
2021	18.47		19.07		3.28%	0.61
2022	17.86		18.42		3.15%	0.56
2023	18.35		18.14		-1.14%	-0.21
2024	N.A.		17.95		N.A.	N.A.

5.3.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Improvements planned in this subsector include the implementation of Tier 2 for N₂O manure management swine, provided a corrigendum is issued by the IPCC to correct the errors in the calculations provided in the 2019 IPCC Refinement for piglets and breeding sows. Moreover, the investigation/inclusion of turkeys as a separate category is also expected to take place for the next submission.

5.4 RICE CULTIVATION (ETF 3.C.)

5.4.1 CATEGORY DESCRIPTION

This category does not occur.

5.4.2 METHODOLOGICAL ISSUES

Not applicable.

5.4.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

5.4.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

5.4.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

5.4.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

5.5 AGRICULTURAL SOILS (ETF 3.D.)

5.5.1 CATEGORY DESCRIPTION

Nitrous oxide is produced as an intermediate in the denitrification reaction and as a by-product of nitrification. The availability of inorganic nitrogen in the soil is a controlling factor in the process and therefore, N₂O emissions are estimated through human-induced N additions into the soil or N mineralisation. Emissions of N₂O occur through direct and indirect pathways. Direct emissions result from the addition or release of N directly from the soil, while indirect emissions occur through volatilisation of NH₃ and NO_x from managed soils, or after leaching and runoff of N mainly as NO₃⁻. In 2024 nitrous oxide emissions from agricultural soils accounted for 15.47% of the total agricultural emissions.

Nitrogen inputs that are considered for direct and indirect nitrous oxide emissions from soils are:

- Application of synthetic nitrogen fertilisers (F_{SN});
- Application of organic nitrogen as fertiliser (animal manure) (F_{ON});
- Nitrogen input from crop residues (F_{CR});
- Nitrogen mineralisation associated with loss of soil organic carbon (F_{SOM}).

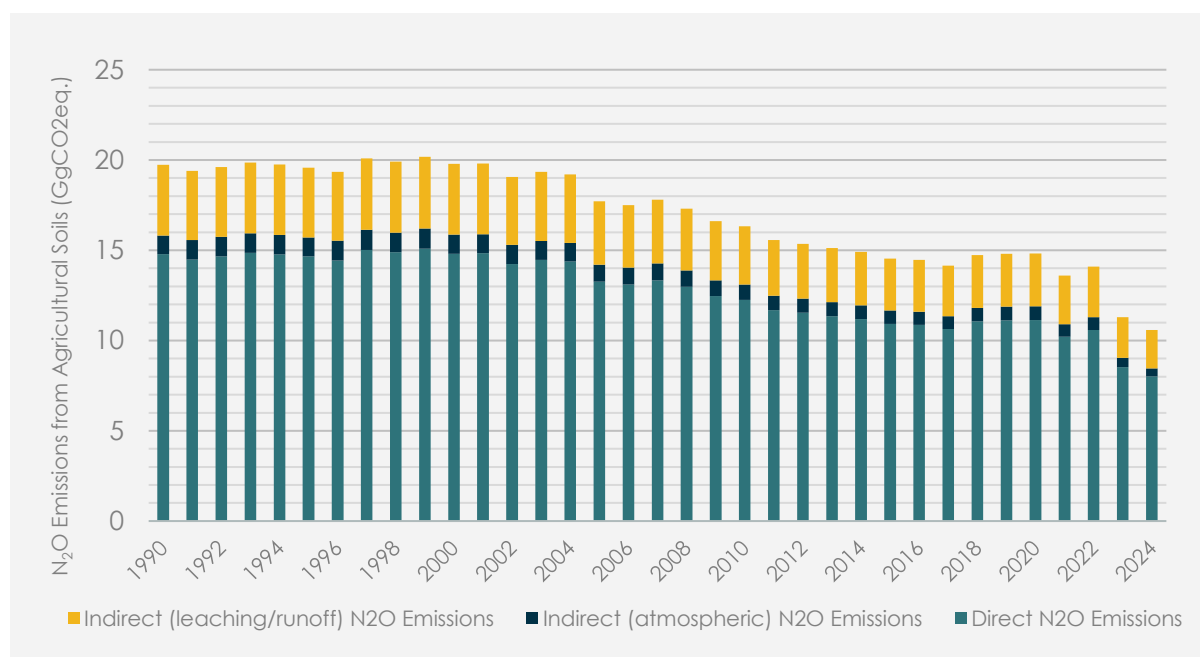


Figure 5-5 A representation of the direct and indirect N₂O emissions from Agricultural Soils.

Organic soils and grazing do not occur in Malta, and therefore there is no contribution of nitrogen inputs to be considered.

5.5.2 METHODOLOGICAL ISSUES

Tier 1 methodologies were applied for the calculation of both direct and indirect soil emissions.

5.5.2.1 Activity data

5.5.2.1.1 Synthetic fertiliser nitrogen applied to soils

** Addressing UNFCCC/ARR/2022/MLT A.12

The Ministry for Agriculture, Fisheries and Animal Rights commissioned a study to quantify the importation, purchase, distribution and sales of inorganic fertilisers, with the objective of obtaining better knowledge of what fertilisers are being imported, purchased throughout the value chain, distributed and sold to farmers, giving categorisation to their NPK ratios concentration (Castillo M. *et al*, 2022). An analysis of organic fertiliser was also included.

Information on imports obtained from the NSO covered the period 2017 - 2021. Inorganic fertilisers were seen to fluctuate in weight imported, albeit increases in value over the 5-year period. On the other hand, both purchase and cost of organic fertilisers experienced a

decline. Results showed that during the 5-year period under study, out of 49 forms of inorganic fertilisers classified by the HS code system (HS code 310), only 9 types are being imported in Malta.

Table 5-19 gives the list of fertilisers imported in Malta. Code 31010000 relates to organic fertilisers (grey). All other categories within HS code 310 relate to inorganic fertilisers (blue).

Table 5-19 Fertilisers imported by HS code and description.

HS code	Description
31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31021010	Urea, whether in aqueous solution or not, containing $> 45\%$ nitrogen in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31022100	Ammonium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31022900	Double salts and mixtures of ammonium sulphate and ammonium nitrate (excl. goods of this chapter in tablets or similar forms or in packages of a gross weight of ≤ 10 kg)
31023010	Ammonium nitrate in aqueous solution (excl. that in packages with a gross weight of ≤ 10 kg)
31023090	Ammonium nitrate (excl. that in aqueous solution, in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31024090	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances, for use as fertilisers, containing $> 28\%$ nitrogen by weight (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31029000	Mineral or chemical nitrogen fertilisers (excl. urea; ammonium sulphate; ammonium nitrate; sodium nitrate; double salts and mixtures of ammonium nitrate with ammonium sulphate or calcium; mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution; mixtures of ammonium nitrate and calcium carbonate or other non-fertilising inorganic elements; in tablets or similar in packages ≤ 10 kg)
31039000	Mineral or chemical phosphatic fertilisers (excl. superphosphates, those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)

HS code	Description
31042010	Potassium chloride containing $\leq 40\%$ potassium monoxide in relation to the weight of the dry product (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)
31042090	Potassium chloride containing $> 62\%$ potassium monoxide in relation to the weight of the dry product (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)
31049000	Carnallite, sylvite and other crude natural potassium salts, potassium magnesium sulphate and mixtures of potassic fertilisers, e.g. mixtures of potassium chloride and potassium sulphate (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)
31051000	Mineral or chemical fertilisers of animal or vegetable origin, in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg
31052010	Mineral or chemical fertilisers containing phosphorus and potassium, with a nitrogen content $> 10\%$ by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31052090	Mineral or chemical fertilisers containing nitrogen, phosphorus and potassium, with a nitrogen content $\leq 10\%$ by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31055900	Mineral or chemical fertilisers containing the two fertilising elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogen orthophosphate "monoammonium phosphate", diammonium hydrogen orthophosphate "diammonium phosphate" in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)
31056000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)
31059020	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one principal fertilising substance only, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, containing $> 10\%$ nitrogen
31059080	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one main fertilising element, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, not containing nitrogen or with a nitrogen content by weight, of $\leq 10\%$ (excl. in tablets or similar forms or in packages of a gross weight of ≤ 10 kg)

Table 5-20 Fertiliser imports and cost, by HS code, by year.

	2017		2018		2019		2020		2021	
HS Code	Sum of kg	Sum of €	Sum of kg	Sum of €	Sum of kg	Sum of €	Sum of kg	Sum of €	Sum of kg	Sum of €
31010000	925703	297739	557444	197132	711282	182479	495341	159456	396035	153080
31021010	1071706	295600	521148	173631	377624	153062	765710	256416	1043037	378421
31022100	198802	43844	267171	49944	271364	55986	408263	47722	135326	50498
31022900	51237	48831	138600	39222	63110	26264	102700	33760	22200	6771
31023010	650	1995	50	50	0	0	21000	7014	150	468
31023090	197735	103449	133022	72564	186319	89349	142600	69080	102626	58946
31024090	0	0	0	0	0	0	200	120	0	0
31029000	20050	24994	47271	21603	23150	10514	10400	5303	8505	12430
31039000	200	621	0	0	0	0	0	0	17	176
31042010	0	0	0	0	1015	1625	1104	3066	0	0
31042090	1000	1510	250	370	1000	1349	4	45	14	214
31049000	24201	7951	0	0	0	0	0	0	0	0
31051000	5994	28859	12137	49900	55545	82168	49385	90301	75755	54698
31052010	254738	205892	638747	282909	664916	385693	506249	353932	474691	360145
31052090	87367	61184	148971	101515	43719	64116	84142	102997	137353	120416
31055900	660	2739	6950	14773	340	2539	5228	5137	2668	4170
31056000	3653	5504	3625	4586	16646	20476	2400	3590	2450	3769
31059020	436	710	100	160	60	332	2338	41939	0	0
31059080	74845	79872	77543	74599	20157	66148	88655	108510	49656	69526
<i>Total incl. organic</i>	2918977	1211294	2553029	1082958	2436247	1142100	2685719	1288388	2450483	1273728
<i>Total excl. organic</i>	1993274	913555	1995585	885826	1724965	959621	2190378	1128932	2054448	1120648

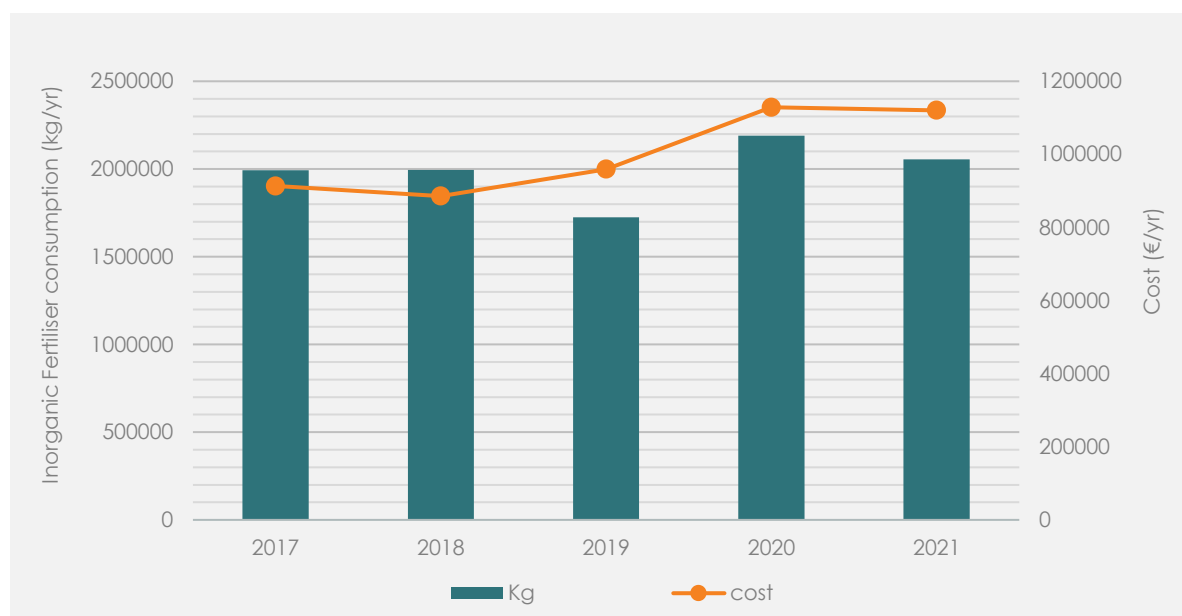


Figure 5-6 Inorganic fertiliser consumption and cost for the years 2017 – 2021.

Apart from import data obtained from NSO, the contracted entity also carried out a survey with a total of 259 businesses to obtain a list of all inorganic fertiliser consumed.

Table 5-21 List of inorganic fertilisers imported and sold in Malta.

NPK: 12-12-7	NPK: 20-20-20	NPK: 15-30-15	NPK: 15-5-30	NPK: 10-53-10	NPK: 15-15-1
NPK: 30-10-10	NPK: 7-3-5	NPK: 18-5-5	NPK: 3-5-7	NPK: 10-5-15	NPK: 13-13-13
NPK: 21-7-7	NPK: 1-3-6	NPK: 16-5-3-	NPK: 0-0-51	NPK: 7-5-5	NPK: 12-40-6
NPK: 18-18-18	NPK: 12-61-0	NPK: 15-9-15	NPK: 24-10-10	NPK: 6-3-8	NPK: 12-5-5
NPK: 16-8-32	NPK: 4-3-3	NPK: 13-4-13	NPK: 20-10-20	NPK: 4-7-14	NPK: 10-10-22
NPK: 13-40-13	NPK: 46-0-0	NPK: 12-6-5	NPK: 18-46-0	NPK: 3-3-2	NPK: 7-7-9
NPK: 7-7-7	NPK: 34-0-0	NPK: 11-0-40	NPK: 16-10-24	NPK: 24-8-17	NPK: 7-4-6
NPK: 30-10-5	NPK: 26-0-0	NPK: 10-5-40	NPK: 15-15-30	NPK: 20-8-10	NPK: 6-3-6
NPK: 12-5-15	NPK: 24-12-12	NPK: 7-5-12	NPK: 13-14-13	NPK: 18-44-0	NPK: 4-4-4
NPK: 3-0-1	NPK: 21-0-0	NPK: 6.5-4-6	NPK: 13-0-46	NPK: 16-8-24	NPK: 2-6-5
NPK: 18-9-27	NPK: 19-19-19	NPK: 5-5-8	NPK: 12-5-40		
Greenview	Canna PK 13/14			Piscopo Gardens Green Plants: NPK 10-5-5	
Biorax	Stender C900: NPK 14-10-18			Piscopo Gardens Citrus Plant Food: NPK 6-7-9	
Growth Boost and Flowering	Plagron Growmix: NPK 12-14-24			Terra Bloom: NPK 2-2-4	
Phosphagen	Plagron Royalmix: NPK 5.5-11-5.5			Cocos A: NPK 4-0-1	
Advance	Plagron Lightmix: NPK 12-14-24			Cocos B: NPK 1-4-2	

Greenhouse	Plagron Seeding & Cutting: NPK 12-14-24	Alga Grow: NPK 4-2-4
Baby Bio	Plagron Bat Guano: NPK 3-15-4	Alga Bloom: NPK 3-2-5
Phostrogen	Plagron Batmix: NPK 5.5-11-5.5	PH Plus: NPK 0-0-25
Pro-Verde	Plagron Growmix: NPK 12-14-24	Power Roots: NPK 0-0-2
Terra Aquatica Grow	Piscopo Gardens Food for flowering plant: NPK 8-7-12	Sugar Royal: NPK 9-0-0
Supermix Additive: NPK 1-2-0	Fish Force: NPK 3-5-2	Seed Booster: NPK 5-4-7

This data has allowed the revision of synthetic fertiliser application to soils. Given that data is only available for the years 2017 to 2021, an interpolation was done to obtain historic data. The interpolation took into consideration available data for this 5-year period, and surrogate data (the average nitrogen rate available for 2007 published in an NSO study on the gross nitrogen balance for Malta (NSO, 2008) and the change in UAA).

Up until now, the calculations of the amount of FSN that was being applied in Malta was considering the total weight of each imported HS code as being the total nitrogen content. This has led to overestimations of the total N applied to soils from fertilizers for the entire time-series.

We made efforts to use the most accurate %N of each HS code used in Malta however it became challenging since no information on the labels of these fertilizers is available. The values of %N for each HS code were obtained from various sources as a generalized value of %N for that HS code.

Similarly to urea imports, the value presented in the study does not distinguish quantities by end-use, which means that the quantities presented include urea other than that used for agricultural purposes. New data on urea used in agriculture has been generated by NSO in 2025, which is included in the determination of FSN consumption and can be found in Table 5-27.

Towards the end of the year 2025, NSO presented their results on a project carried out with the aim to obtain the quantity of nutrients from inorganic fertilisers used on an annual basis and the absolute input prices of specific fertilisers, considering that Member States will be required

to report such data as part of the Statistics on Agricultural Input and Output (SAIO) Regulation (EU) 2022/2379 (NSO, 2025). The following datasets were collected:

- The list of inorganic fertilisers that were placed on the market.
- The annual quantity and the respective average price of inorganic fertilisers, by their nitrogen, phosphorus and potassium (N-P-K) content.
- The total annual use of inorganic fertilisers, by N-P-K and by utilised agricultural area fertilised.

The datasets related to the sales of inorganic fertiliser were collected through an online Census that was required to be completed by the operators in the fertilisers importation and sales sector. Fertiliser sales data was collected for reference years 2022, 2023 and 2024.

For each reference year, the most sold product had an N-P-K ratio of 12-12-17, with the highest sales occurring in 2022 at 433,449 kg. The quantity of sales by year and by product for the ten most sold inorganic fertilisers is presented in Table 5-22.

Table 5-22 The 10 most sold inorganic fertilisers by year and quantity in kg and as a percentage of the total sales.

2022		2023		2024	
N-P-K	Quantity sold	N-P-K	Quantity sold	N-P-K	Quantity sold
12-12-17	433449	12-12-17	355709	12-12-17	248758
21-0-0	374298	21-0-0	245674	21-0-0	193407
46-0-0	149922	27-0-0	150371	46-0-0	104775
20-20-20	104149	46-0-0	132380	20-20-20	75345
27-0-0	83725	20-20-20	86175	27-0-0	51550
34-0-0	70895	34-0-0	26495	34-0-0	39985
26-0-0	64185	15-5-30	18461	26-0-0	27925
15-5-30	45110	10-40-0	16000	15-5-30	23575
13-0-46	39860	16-5-30	15000	15-0-0	17425
24-0-0	23625	14-54-0	13500	13-0-46	16110
Total	1398218	Total	1059765	Total	798855

2022		2023		2024	
N-P-K	Quantity sold	N-P-K	Quantity sold	N-P-K	Quantity sold
% of total sales	83.0	% of total sales	87.5	% of total sales	81.4

In terms of macronutrients, a total of 190,290 kilogrammes of nitrogen, 82,469 kilogrammes of phosphorus and 95,177 kilogrammes of potassium were applied during 2024.

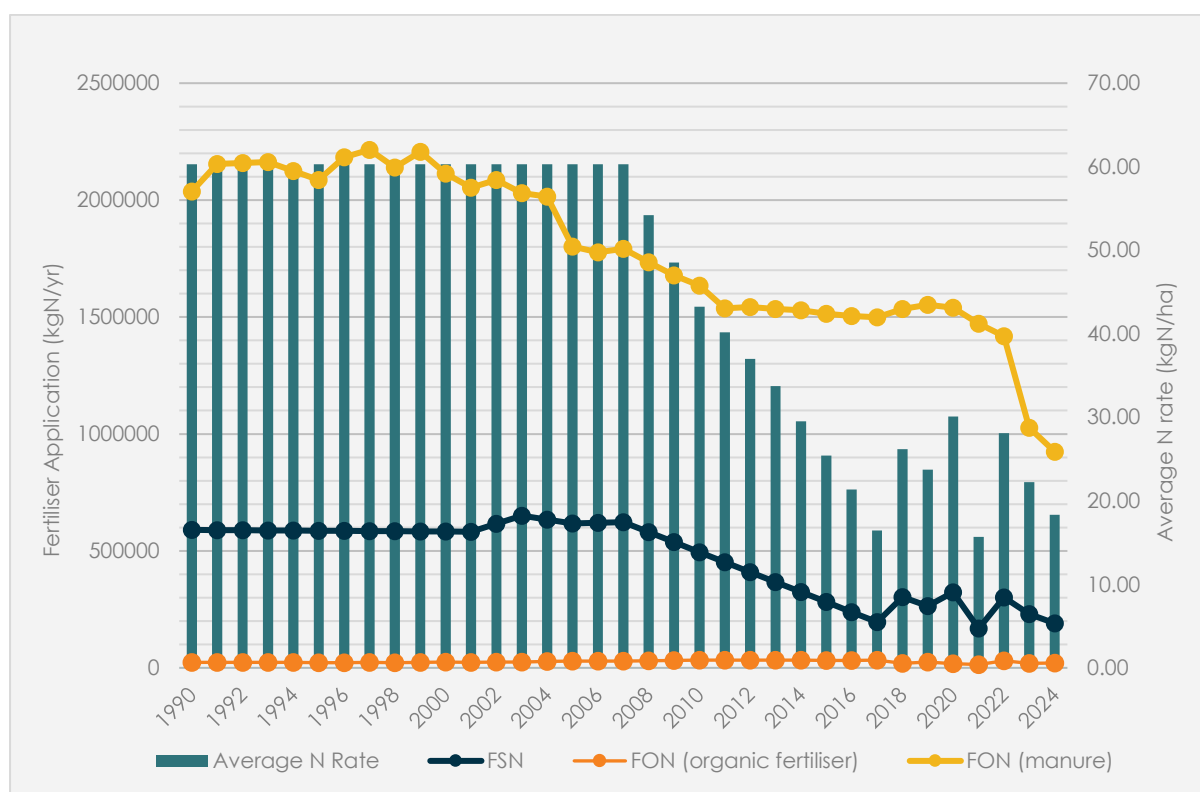


Figure 5-7 Nitrogen consumption and average nitrogen application rate; 1990 – 2024.

Recalculations for FSN are presented in the table below (Table 5-23). Data presented for UAA has been sourced from FAO for years 1990 to 1999 and in 2004, 2006, 2008 and 2009; 2000 and 2002 by the LULUCF sector; 2001, 2003, 2005, 2007, 2010, 2013 and 2016-2024 by NSO. Estimations have been performed for years 2012, 2014 and 2015.

Table 5-23 New synthetic fertilizer application data and emissions.

	UAA	Average N rate	FSN consumption	2025 FSN emissions
	ha	kg N yr ⁻¹	kg N yr ⁻¹	kt CO ₂ eq
1990	9780	60.30	589713.80	2.46
1991	9768	60.30	589038.63	2.45
1992	9757	60.30	588363.46	2.45
1993	9746	60.30	587688.30	2.45
1994	9735	60.30	587013.13	2.44
1995	9724	60.30	586337.96	2.44
1996	9712	60.30	585662.79	2.44
1997	9701	60.30	584987.62	2.44
1998	9690	60.30	584312.45	2.43
1999	9679	60.30	583637.29	2.43
2000	9668	60.30	582962.12	2.43
2001	9657	60.30	582286.95	2.42
2002	10223	60.30	616461.98	2.57
2003	10790	60.30	650,637.00	2.71
2004	10520	60.30	634356.00	2.64
2005	10250	60.30	618,075.00	2.57
2006	10290	60.30	620487.00	2.58
2007	10330	60.30	622,899.00	2.59
2008	10703	54.21	580224.19	2.42
2009	11077	48.53	537549.38	2.24
2010	11450	43.22	494874.57	2.06
2011	11260	40.16	452199.76	1.88
2012	11070	36.99	409524.95	1.71
2013	10880	33.72	366850.14	1.53
2014	10980	29.52	324175.33	1.35
2015	11080	25.41	281500.52	1.17
2016	11180	21.36	238825.71	0.99
2017	11929	16.44	196150.90	0.82
2018	11530	26.19	301982.36	1.26
2019	11130	23.74	264205.79	1.10
2020	10731	30.10	323002.28	1.35

	UAA	Average N rate	FSN consumption	2025 FSN emissions
	ha	kg N yr ⁻¹	kg N yr ⁻¹	kt CO ₂ eq
2021	10731	15.69	168359.09	0.70
2022	10731	28.09	301426.83	1.26
2023	10379	22.23	230674.04	0.96
2024	10379	18.33	190290.00	0.79

Data currently available through NSO and FAOSTAT covers parameters such as UAA, TAL and Fodder crop land, land area under potato and total land area for vegetables. However, such data is solely available since 2001 and only at 2- or 3-year intervals, through the “Farm Structure Survey” undertaken by NSO. The data available through FAOSTAT and Eurostat is used for filling of gaps in the 1991 - 2000 period. Additionally, for those years for which data is not available, the quantification of land area categories is estimated through interpolation, making use of the quantified data for those years for which NSO/FAOSTAT/Eurostat data is available.

Equation Synthetic Nitrogen Application (kg N yr⁻¹)

$$\text{FSN} = \text{Average N rate} \times \text{UAA}$$

5.5.2.1.2 Organic Nitrogen Applied to Soils

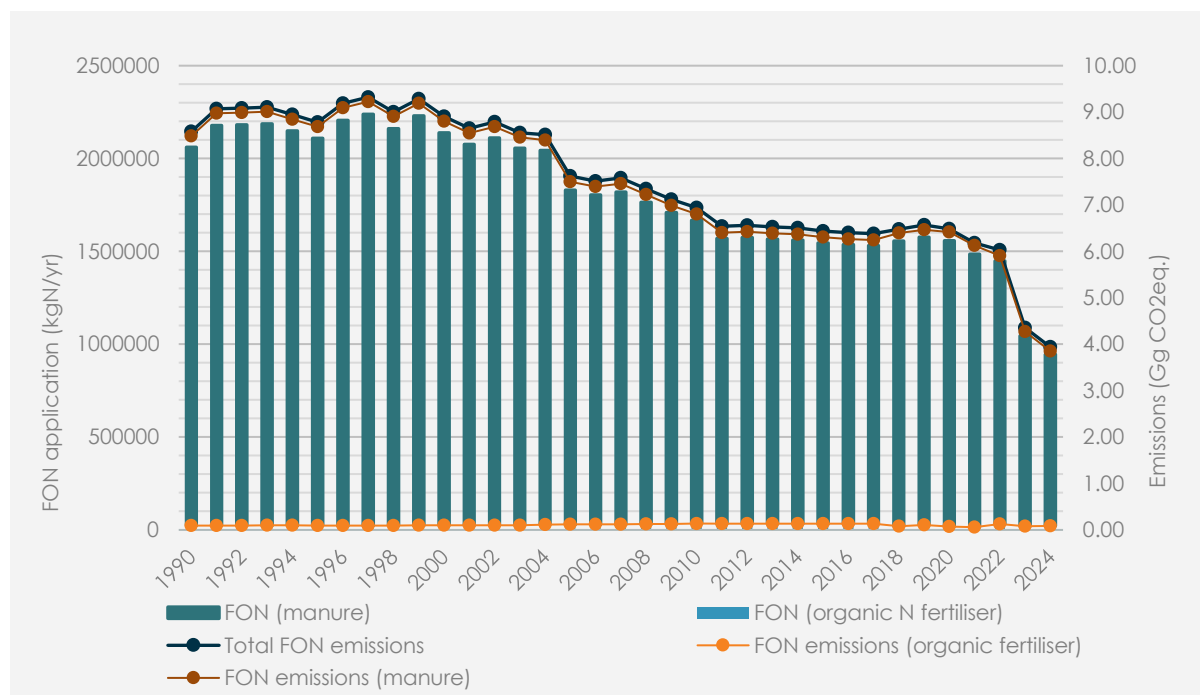


Figure 5-8 Organic N fertiliser application and related emissions.

The study carried out by the Ministry for Agriculture, Fisheries and Animal Rights also collected data on organic fertiliser imports Figure 5-9.

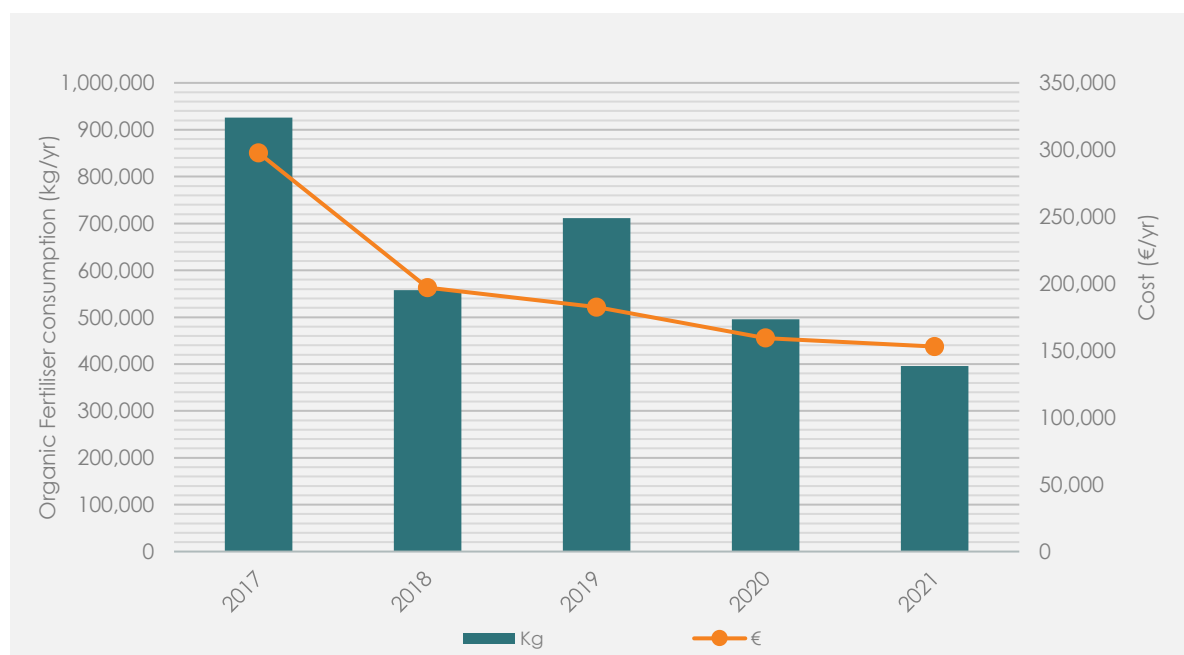


Figure 5-9 Organic fertiliser consumption and cost for the years 2017 – 2021.

Since this data is available only for 2017 – 2021, data was extrapolated using the surrogate method, based upon animal manure nitrogen available for application to soils.

The amount of nitrogen remaining in manure after direct and indirect emissions accounted for within section 3.B., is the amount of nitrogen used for estimation of emission from agricultural soils. There is no other use of manure since manure is neither burnt nor used for construction. As explained in Chapter 5.3, the method used is taken from the 2019 IPCC Refinement, equations 10.34, 10.34A and 10.34B.

Equation 10.34 of the 2006 IPCC Guidelines is used for the estimation of managed manure N available for application to managed soils, while equation 10.34A of the 2019 IPCC Refinement is used to estimate the fraction of managed manure N lost prior to application to managed soils (FRAC_{LOSS}) and equation 10.34B is used to estimate the FRAC_{N2}.

Equation 10.34 Managed manure N available for application to managed soils (kgN yr⁻¹)

$$N_{MMSAVB} = S([(N_i * N_{ex} * AWMS + N_{cdgs}) * (1 - \text{FRAC}_{\text{LOSS}})] + [N * AWMS * N_{\text{bedding}}])$$

Equation 10.34A Fraction of managed manure N lost prior to application to managed soils

$$\text{FRAC}_{\text{LOSS}} = \text{FRAC}_{\text{GAS}} + \text{FRAC}_{\text{LEACH}} + \text{FRAC}_{\text{N2}} + \text{EF}_3$$

Equation 10.34B Estimation of FRAC_{N2MS}

$$\text{FRAC}_{\text{N2}} = R_{\text{N2(N20)}} + \text{EF}_3$$

The molecular nitrogen (N₂) loss from manure management (R_{N2_N20}) is taken as the default value 3 kg N₂-N/(kg N₂O-N)⁻¹ given in table 10.23 of the 2019 IPCC Refinement.

As previously explained, the equation given by the 2019 IPCC Refinement assumes that 100% of the swine slurry is applied to soils. This is not the case in Malta, given that up to 2010, only 10% of slurry was allowed to be applied to soils, whereas only 5% of slurry was allowed to be applied to soils since 2011, as required by the Nitrates Directive. This would lead to an overestimation in the FRAC_{LOSS} and therefore in the amount of N available for application to soils. For this matter, for swine, only the actual fraction of slurry applied to soils and the fraction of

slurry treated at SAFT that becomes available for application to soils are transferred to 3D. The rest of the slurry is accounted for under the Waste Sector.

Note: Relative to the requirements laid down by *Directive 91/676/EEC*, Malta's Nitrates Action Plan prohibits the application of untreated sewage sludge to the fields. In this regard, sewage sludge applied to soils is reported as "*Not Occurring*". It is not the common practice in Malta to apply organic N fertilisers other than animal manure. Sewage sludge from wastewater treatment is disposed in landfills. Any untreated wastewaters are also disposed of at sea. Anaerobic digestions have replaced mass composting, other than any small-scale composting that may take place in households for own use). Additionally, rendering of animal waste is not practiced in Malta but rather such waste is incinerated. Therefore, any other types of wastes are not known to occur in Malta and are thus being reported as "*Not Occurring*".

Overall, the determination of the total manure available for application to soils, we take in consideration the swine slurry fraction that was historically being applied to soil and/or dumped directly into the sewer, the Mechanical Biological Treatment Plant (MBT) which has treated cattle waste between 2016-2021, and the SAFT, which has started treating some of the livestock waste in 2021 – including the treatment of cattle, swine and rabbit waste. Over the years since 2021, the amount of waste being treated at this facility has increased and input in the model spreadsheet. In the SAFT, 80% of the waste (i.e. the liquid fraction) is turned into new water, and 20% of the waste (i.e. the solid fraction) is processed and turned into bio-fertiliser and available for application to soils.

In relation to the Cattle waste, the determination of the manure available for application to soils from 2016 to 2021 is made considering the portion of the waste without the amount of waste that was treated by the MBT. From the result of this subtraction, a portion of this waste is then treated at SAFT in 2021, from which 20% becomes available to soils. For 2022 onwards, since no waste continued to be treated at MBT, the portion of cattle waste available to soils equals the portion of waste that didn't go for treatment at SAFT, plus the 20% of the portion treated at SAFT that is now available for application to soils.

For the Rabbit waste, the manure available for application to soils equals the portion of the total waste minus the portion that went for treatment at SAFT, plus the 20% that resulted from the treatment.

5.5.2.1.3 Nitrogen in Crop Residues Returned to Soils

Calculations of the amount of nitrogen available from crop residues were based on the information in Table 11.2 of the 2019 IPCC Refinement for the main crops under the categories listed: 1. *non-N fixing grain crops*, 2. *N-fixing grains and pulses*, 3. *Root and tuber crops*, 4. *N-fixing forage crops* and 5. *Other forages / perennial grasses*. In practice this includes wheat, barley, beans, chickpeas, sulla, peas, potato, carrots, any other vetch.

The approximate yield (in terms of weight of dry matter per hectare) for each of the main crops considered was obtained from different sources, using national data wherever possible. Country-specific data on crop yields was in fact obtained for wheat, barley and sulla [Vella, 1997] and for potato [Vella, 2003]. Parameters and equations used in the crop residue estimations are given in Table 5-24 and Table 5-25.

Table 5-24 Parameters used in crop residue estimations (IPCC, 2006).

Crop Type	Slope	Intercept	CropT	NAG	NBG
Wheat	1.51	0.52	4534.6	0.006	0.009
Barley	0.98	0.59	5446.8	0.007	0.014
Sulla	0.29	0	3973.8	0.02	0.019
Potato	0.1	1.06	5060	0.019	0.014
Carrot	1.07	1.54	4800	0.016	0.014
Bean	1.13	0.85	4500	0.008	0.008
Other fodder	1.13	0.85	455	0.008	0.008

The estimation of nitrogen in crop residues follows the Tier 1 methodology given in the 2006 IPCC Guidelines, as indicated below.

Equation Crop yield wheat, barley and sulla

$$\text{Crop}_T = (\text{DMY} \times 1000) / 100$$

Equation 11.7 Crop yield potato and carrot

$$\text{Crop}_T = \text{Yield} \times \text{DMC}$$

Equation 11.2 Above Ground Dry Matter

$$AGDM = Crop_T * slope + intercept$$

Equation Ratio of above ground dry matter

$$RAGT = AGDM * 1000$$

Equation Ratio of below ground dry matter

$$RBGT = (AGDM * 1000 + Crop_T) / Crop_T$$

Equation Above Ground Dry Matter

$$AGDM = (RAG_T + Crop_T) / Crop_T$$

Equation Annual amount of N in crop residues

$$FCR = Crop_T * CropArea * ((RAG * NAG) + (RBG * NBG))$$

Table 5-25 Parameters and equations used in emissions from crop residues.

Parameter	Source
Areas	NSO/FAOSTAT Time series data (1990-X-2)
Average N rate	Worked out based on application and consumption data and calculated on change in UAA Time series data (1990-X-2)
Average FSN	
CropT (wheat, barley, sulla)	DMY (Vella, 1997)
CropT (potato)	Yield (Vella, 2001), DMC (IPCC, 2006)
CropT (carrot)	Yield (manuale di concimazione in NSO 2017), DMC (2006 IPCC Guidelines)
CropT (bean)	DMC (IPCC) Assumed in accordance with low yield levels reported from other countries; no data for MT
AGDM	Table 11.2
RAG(T)	Ratio of above ground residue dry matter to harvested yield for crop T (Table 11.1A, IPCC 2006)
RBG(T)	Ratio of below ground residue dry matter to harvested yield for crop T (Table 11.1A, IPCC 2006)

Parameter	Source
NAG	N content of above ground residue (Table 11.1A, 2006 IPCC Guidelines)
NBG	N content of below ground residue (Table 11.1A, 2006 IPCC Guidelines)
FCR (Annual amount of N in crop residues)	FCR/10 ⁶

5.5.2.1.4 Amount of Nitrogen mineralisation associated with loss of soil organic matter

The amount of nitrogen mineralised due to changes in land-use areas are accounted for within the Cropland category of the LULUCF sector (Chapter 6). Nonetheless N₂O losses associated with loss of soil organic carbon are considered for their contribution in direct emissions from managed soils. Refer to Section 6.5.2.1 for method description.

5.5.2.2 Nitrous Oxide Emissions

Default EFs are used for the estimation of direct and indirect nitrous oxide emissions, applying Equations 11.1, 11.9 and 11.10 of the 2019 IPCC Refinement.

Equation 11.1 Direct N₂O emissions from managed soils

$$N_2O_{\text{Direct-N}} = N_2O\text{-}N_{\text{Ninputs}}$$

Where:

$$N_2O\text{-}N_{\text{Ninputs}} = [((F_{SN} + F_{ON} + F_{CR} + F_{SOM}) * EF_1)]$$

Only part of equation 11.1 is used since Malta does not have any F_{PRP} , F_R and F_{OS} .

The individual N addition emissions are estimated as follows:

$$\text{Synthetic Fertiliser} = ((F_{SN} * EF_1) * 44/28) / 10^6$$

$$\text{Animal Manure} = ((F_{ON} * EF_1) * 44/28) / 10^6$$

$$\text{Crop Residue} = ((F_{CR} * EF_1) * 44/28) / 10^6$$

$$\text{Mineralised N} = ((F_{SOM} * EF_1) * 44/28) / 10^6$$

For the estimation of direct emissions, the total nitrogen applied to soils is multiplied by the respective EF (EF₁) (table 11.1). In the case of the annual amount of N in crop residue returned to soil, equation 11.1 of the 2019 IPCC Refinement was used.

Indirect emissions due to volatilisation are estimated by first determining the amount of nitrogen that is volatilised from synthetic fertilisers and animal manure (Frac_{GASF} and Frac_{GASM} respectively). The resulting nitrogen amount is then multiplied by the relevant EF (EF₄).

Equation 11.9 N₂O from Atmospheric deposition of N volatilised from managed soils

$$N_2O_{(ATD)-N} = [(F_{SN} * Frac_{GASF}) + ((F_{ON} * Frac_{GASM}))] * EF_4$$

Equation 11.10 N₂O from N leaching/runoff from managed soils in regions where leaching/runoff occurs.

$$N_2O_{(L)-N} = (F_{SN} + F_{ON} + F_{CR} + F_{SOM}) * FRAC_{Leach-(H)} * EF_5$$

Leaching and run-off accounts for another source of indirect nitrous oxide emissions. Emissions are estimated by multiplying the total amount of N applied/returned to soils by Frac_{Leach} and the relevant EF (EF₅). Table 5-26 gives the EFs used in the estimation of N₂O emissions from agricultural soils.

Table 5-26 Emission factors used in the estimation of N₂O emissions from agricultural soils.

Parameter	Source	Value
EF4	Default EF for indirect N ₂ O emissions from volatilisation	0.005
EF5	Default EF for indirect N ₂ O emissions from leaching	0.011
FracGasF	Default EF for nitrogen loss due to volatilisation - fertiliser (kg NH ₃ -N + Nox-N)	0.11
FracGasM	Fraction of livestock N excretion that volatilises as NH ₃ and Nox	0.21
FracLeach	Default EF for Nitrogen loss due to leaching	0.24

2019 IPCC Refinements
Table 11.3

* Emission factors have been updated to 2019 IPCC Refinement for the March 2023 Submission, to better reflect the circumstance of the agriculture sector and environmental conditions of the Maltese Islands.

5.5.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

The uncertainty in this sector lies mainly with the application of nitrogen fertiliser to soils. At present, farmers are not obliged to report the Nitrogen applied to soils. Nonetheless, the Department of Agriculture within the Ministry for Agriculture, Fisheries and Aquaculture will be conducting a survey to find out the nitrogen that is applied to agricultural soils based upon the Fertiliser Plan. This exercise was planned to take place in 2021, and although no exact completion date can be provided at this point, it was assumed that it would be completed by end of 2021. Nonetheless, to this day, no results have yet been made available. Up to this point, for the purposes of the national greenhouse gas inventory, the uncertainty revolving around the use of fertilisers and the input from inorganic nitrogen to soils has been partially addressed through the re-estimation of nitrogen applied through the newly calculated utilised agricultural area and rate of application. Moreover, there were plans within the Agriculture Department, to conduct a study on the cattle and swine manure that is applied to soils. This will be invaluable in the validation of our calculations on the portion of animal manure that is applied to agricultural soils.

In relation to emissions from leaching, efforts have been made to determine the significance of the emissions risen from this leaching. It was found that precipitation is lower than evapotranspiration throughout most of the year and leaching is therefore unlikely to occur. However, the information available is inconclusive and thus, a conservative approach is taken, and emissions from leaching are estimated.

5.5.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Wherever possible, data was verified with other sources, such as NSO data with FAOSTAT data. The inconsistencies in *Utilisable Agricultural Land Area (UAA)*, *Fodder Crop Land (FCL)* and *Total Agricultural Land (TAL)*, which were identified through a comparison of available data from NSO and FAOSTAT, have been addressed through changes in the methodology and revisions in the data. UAA values were taken from 2 data sources (NSO and FAOSTAT), while FCL and TAL were computed using Arable Land data, as well as UAA as surrogate data. In addition, some gaps in crop area data were filled using available FAOSTAT data.

5.5.5 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations in this category were due to errors found on calculations, improvements made and updates in activity data as follows:

- The amount of swine waste available for application to soils was revised as it was wrongly adding the amount of slurry that went for sewers for 2021 – 2023.
- Recalculations of the amount of nitrogen available for application to soils from synthetic fertilizers and organic fertilizers for the whole time-series, since the whole quantity of fertilizers imported was being considered as nitrogen instead of the %N content.
- The amount of N mineralisation associated with loss of soil was incorrect for 2023 and has been updated.
- Population value for Broilers in 2023 has been revised by the data provider.
- Activity data for Rabbits has been revised with more accurate estimations and correction of errors for the whole time-series.
- The FON values for 2022 and for 2023 have been revised to take the Trend of the previous 5 years.
- New activity data for FSN for 2022 and 2023 has been provided.

Table 5-27 A table of recalculations for the Agricultural Soils sector.

Year	Agricultural Soils 2024 NIR	Agricultural Soils 2025 NIR	Percentage change in reported emissions	Change
	Gg CO ₂ eq	Gg CO ₂ eq	%	Gg CO ₂ eq
1990	22.62	19.73	-12.78%	-2.89
1991	21.93	19.39	-11.59%	-2.54
1992	22.39	19.61	-12.41%	-2.78
1993	22.70	19.86	-12.51%	-2.84
1994	22.66	19.74	-12.87%	-2.92
1995	22.32	19.58	-12.27%	-2.74
1996	22.04	19.34	-12.28%	-2.71
1997	22.90	20.10	-12.24%	-2.80
1998	22.62	19.91	-11.97%	-2.71
1999	23.00	20.18	-12.24%	-2.82
2000	22.84	19.78	-13.40%	-3.06
2001	22.78	19.81	-13.05%	-2.97
2002	22.23	19.06	-14.27%	-3.17
2003	22.19	19.34	-12.84%	-2.85

Year	Agricultural Soils 2024 NIR	Agricultural Soils 2025 NIR	Percentage change in reported emissions	Change
	Gg CO ₂ eq	Gg CO ₂ eq	%	Gg CO ₂ eq
2004	22.64	19.20	-15.16%	-3.43
2005	21.25	17.71	-16.65%	-3.54
2006	21.06	17.50	-16.94%	-3.57
2007	21.55	17.80	-17.41%	-3.75
2008	22.19	17.30	-22.05%	-4.89
2009	22.62	16.62	-26.52%	-6.00
2010	23.65	16.33	-30.95%	-7.32
2011	23.85	15.56	-34.78%	-8.30
2012	24.65	15.36	-37.67%	-9.28
2013	25.41	15.12	-40.49%	-10.29
2014	26.14	14.90	-42.99%	-11.24
2015	26.74	14.54	-45.61%	-12.20
2016	27.62	14.47	-47.62%	-13.15
2017	28.40	14.15	-50.16%	-14.25
2018	26.35	14.73	-44.09%	-11.62
2019	25.99	14.81	-43.03%	-11.18
2020	27.38	14.83	-45.85%	-12.55
2021	27.86	13.60	-51.19%	-14.26
2022	26.97	14.09	-47.76%	-12.88
2023	23.69	11.29	-55.45%	-14.05
2024	N.A.	10.58	N.A.	N.A.

5.5.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

No further improvements are planned for this category, apart from any that may arise during the ESD or UNFCCC Reviews.

5.6 PRESCRIBED BURNING OF SAVANNAS (ETF 3.E.)

5.6.1 CATEGORY DESCRIPTION

This category does not occur.

5.6.2 METHODOLOGICAL ISSUES

Not applicable.

5.6.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

5.6.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

5.6.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

5.6.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

5.7 FIELD BURNING OF AGRICULTURAL RESIDUES (ETF 3.F.)

5.7.1 CATEGORY DESCRIPTION

In accordance with Standard B2 of the first set of national Good Agricultural and Environmental Conditions (GAEC) adopted for Malta (Rural Development Programme for Malta 2007 – 2013, Rural Development Department Ministry for Sustainable Development, the Environment and Climate Change, April 2013), stubble and vegetable residue should not be burnt in the field, except by order of the local Plant Health authorities in case of the presence of harmful pests and diseases. In view of this condition, there is no need to consider emissions arising from the burning of crop residues on the fields (Sammut & Associates, 2015).

5.7.2 METHODOLOGICAL ISSUES

Not applicable.

5.7.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

5.7.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

5.7.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

5.7.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

5.8 LIMING (ETF 3.G.)**5.8.1 CATEGORY DESCRIPTION**

The Maltese Islands are characterised by three main types of soils, all of which are largely alkaline in nature similar to the parent rock, the sedimentary rock (limestone). The Maltese Soil Information system (MAL SIS) has identified calcisols as the dominant soil group in Malta. This soil group is characterised by the presence of secondary CaCO_3 concentrations as coating on soil structure faces. These lime-rich soils occupy 27% of the Maltese agricultural land areas, together with other lime-rich soil types [MAL SIS, 2004 in SOER, 2005]. Moreover, Maltese Islands are composed entirely of Oligo-Miocene sedimentary rocks which are largely of marine biogenic origin. These are highly calcareous thus giving rise to alkaline soils with a pH generally ranging from 7.0 to about 8.5. (Lanfranco, n.d.). More information regarding the soil types of Malta can be found at Soil types (see gov.mt).

Subsequently, due to the alkaline nature of the Maltese soils lime application is not required. Therefore, this category is reported as not occurring.

5.8.2 METHODOLOGICAL ISSUES

Not applicable.

5.8.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

5.8.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

5.8.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

5.8.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

5.9 UREA APPLICATION (ETF 3.H.)**5.9.1 CATEGORY DESCRIPTION**

This section describes the estimation of CO₂ emissions resulting from the application of urea in agricultural soils. Up until March 2025, this category was being reported as Not Estimated (NE), due to the lack of sufficient reliable data. Data on urea imports through customs is not disaggregated by end use, making it difficult to understand which amount is used for agricultural purposes. Data reported by FAOSTAT for urea and UAN imports quantity for agricultural use was scarce and did not allow for recreation of urea emissions for the whole time-series in a consistent manner.

The issue of data unavailability for urea was discussed once more with NSO, which revealed very cooperative and decided to carry out a deeper analysis of their data based on name of entity that has imported urea and that most likely used it for agricultural purposes (e.g. farms). This analysis has produced reliable data from 2010 onwards. According to the data provider, urea imports vary greatly from year to year most likely because importers import big quantities

to keep stock for the following year/s. Table 5-28 shows the data on urea imports provided by NSO in 2025 for the period of 2010-2017.

Since data on urea imports is not available from 1990 until 2009, estimations of the amount of urea applied to soils have been made for this period as described in the section below.

Table 5-28 Urea application data.

Urea consumption	
Year	kg yr ⁻¹
2010	7200
2011	27400
2012	40000
2013	62750
2014	117088
2015	110220
2016	25000
2017	60880
2018	133740
2019	79290
2020	168391
2021	53050
2022	185870
2023	90020
2024	120174

Table 5-29 Harmonized data on urea application and emissions.

Urea consumption		2025 Urea Emissions
Year	kg yr ⁻¹	kt CO ₂ eq
1990	229333	0.17
1991	229071	0.17
1992	228808	0.17
1993	228545	0.17
1994	228283	0.17
1995	228020	0.17
1996	227758	0.17
1997	227495	0.17

	Urea consumption	2025 Urea Emissions
Year	kg yr ⁻¹	kt CO ₂ eq
1998	227233	0.17
1999	226970	0.17
2000	226707	0.17
2001	226445	0.17
2002	239735	0.18
2003	253026	0.19
2004	246694	0.18
2005	240363	0.18
2006	241301	0.18
2007	242239	0.18
2008	225643	0.17
2009	108123	0.08
2010	108123	0.08
2011	33700	0.02
2012	33700	0.02
2013	89919	0.07
2014	89919	0.07
2015	67610	0.05
2016	67610	0.05
2017	97310	0.07
2018	97310	0.07
2019	123841	0.09
2020	123841	0.09
2021	119460	0.09
2022	119460	0.09
2023	105097	0.08
2024	105097	0.08

5.9.2 METHODOLOGICAL ISSUES

The methodology used for estimation of CO₂ emissions from urea applied to soils (3H) is a Tier 1 from the 2006 IPCC Guidelines, using equation 11.13. The EF used is 0.20 for urea, as indicated in section 11.4.2 of the 2006 IPCC Guidelines (p 11.34).

Equation 11.13 Annual CO₂ emissions from urea application

$$\text{CO}_2\text{-C Emission} = M \cdot \text{EF}$$

From 1990 until 2009, values on urea were estimated by calculation of the share percentage of urea present in the total Synthetic Fertilizers imported each year from 2017 until 2021. An average percentage share of 4.9% was obtained and then applied to the quantity of Synthetic Fertilizers imported from 1990 to 2009 in order to get the estimated amount of urea applied to soils during that period for which activity data is unavailable.

As mentioned previously, data on urea consumption varies significantly between the most recent years, most likely because importers keep stock for the following year/s. As such, we proceeded to harmonize the data by taking the average of the amount of urea imported in 2009 and 2010 and apply that average for both years, consecutively until reaching the last reporting year.

5.9.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

The uncertainty of activity data for urea consumption was assumed to be the same as for N synthetic fertilizers in direct N₂O emissions from managed soils (50%). Uncertainty of the EF is the default of -50% present in section 11.4.1. of chapter 11 of the 2006 IPCC Guidelines.

5.9.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Recommendations for QA/QC verification were followed from Chapter 11 of Volume 4 of the 2006 IPCC Guidelines for Urea application to soils.

5.9.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

5.9.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

No further improvements are planned for this category, apart from any that may arise during the ESD or UNFCCC Reviews.

5.10 OTHER CARBON-CONTAINING FERTILISERS (ETF 3.I.)

5.10.1 CATEGORY DESCRIPTION

This category does not occur.

5.10.2 METHODOLOGICAL ISSUES

Not applicable.

5.10.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

5.10.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

5.10.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

5.10.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

5.11 OTHER (ETF 3.J.)**5.11.1 CATEGORY DESCRIPTION**

This category does not occur.

5.11.2 METHODOLOGICAL ISSUES

Not applicable.

5.11.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

5.11.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

5.11.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

5.11.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

CHAPTER 6

LULUCF

Land use, Land-use change and Forestry

6.1 OVERVIEW OF SECTOR

In this chapter emissions and removals of greenhouse gases from the Land Use, Land-Use Change and Forestry (LULUCF) sector, and methodologies used to estimate emissions/removals by each source/sink category are presented. The calculations for this sector were formulated using the '2006 IPCC Guidelines for National Greenhouse Gas Inventories', the '2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories' following 'Volume 4: Agriculture, Forestry and Other Land Use', and '2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands' applied for the relevant categories of this sector. Expert judgment, in accordance with the 'Elicitation Protocol' as described in Chapter 2 Approaches to Data Collection of the 2006 IPCC Guidelines, was also considered, in view of the assistance provided from LULUCF expert reviewers and consultants in the contribution of the compilation of methodologies and estimations in the LULUCF sector. The categories described in the IPCC Guidelines for estimating and reporting emissions and removals of greenhouse gases are based on the six top-level land-use categories: (1) Forest Land, (2) Cropland, (3) Grassland (4) Wetlands (5) Settlements and (6) Other Land.

The Malta national LULUCF sector has undergone various updates throughout the past years. In 2014 - 2015, the Malta Resources Authority sub-contracted the Institute for Climate Change and Sustainable Development of the University of Malta a project to produce a detailed map of Malta's land use for the purposes of maintaining the GHG Emission Inventory and reporting obligations to the UNFCCC. The Institute produced a national scale land use map for the Maltese Islands, which allowed the production of specific, more accurate and reliable data about land-use change at national level. The Institute proposed the establishment of a National Land-Use Map through a pilot project which identified the national classification system, cartographic parameters, and nomenclatures for the LULUCF map and the development of the first land use map and respective methodology.

In order to achieve the objective to develop the National Land Cover Map for the Maltese Islands, the Institute implemented the CORINE Land Cover methodology performed by the European Environment Agency. However, some key aspects were modified to adapt the process to the Maltese geography and land use singularity. The key aspects of the project included:

- Sources of the data – aerial images, satellite images, topographic maps, thematic maps, inventories, statistical information of land cover, digital elevation model, etc.

- Cartography parameters – mapping scale, minimum mapping unit, spatial reference, image file format.
- National Land Use Nomenclatures – levels, categories and definitions for the national classification.

Research into these key aspects have assisted in defining the classification (land use categories used for the map), the National Land Use Nomenclatures and the subsequent methodology for the LULUCF national system. The fact that the CORINE project scale was 1:100.000 and the minimum mapping unit is 25ha makes the spatial resolutions of these satellite images good enough for the European CORINE project. However, for a Maltese map with a larger scale (around 1:10.000) and smaller minimum mapping unit (around 0.5ha.), a more detailed spatial resolution was required. Thus, to perform a very detailed photointerpretation, the spatial resolution of the image had to be as detailed as possible. The ortho-aerial image of Malta produced by Terra Image under the European Regional Development Fund for Malta 2007-2013 was used for this task. The images were acquired in 2012 and have a spatial resolution of 15cm. Each pixel in the image represents a surface of 15 square centimetres.

The land use data was mainly extracted and calculated through visual photo interpretation. A well-trained image interpreter identified objects and judges their uses according to basic principles: location, size, shape, shadow, tone/colour, texture, pattern, height/depth and site /situation/association. In terms of methodology, interpretation combined fieldwork and computer work. Field interpretation involved either complete or selective examination of the area, and determination of the necessary information by direct study of the objects to be interpreted. Once the land use classification was defined, the image interpreter identified and assigned a class attribute to a certain area delimited by a polygon according to elements within the area. The Institute made use of satellite images from the following satellites for the purposes of this project – GeoEYE, Quickbird and RapidEye. Each one represented different resolutions and images which have been taken at different times. By means of the basic colours red, green and blue (RGB) it was possible to construct several band combinations in which the colours identified the parts of the spectrum that are represented by the three RGB colours. This further enhanced the data capture for the LULUCF Map. Further detailed information about this project can be found in the final report entitled 'Assess land use change through the use of map layering from the CORINE Land Cover data for the years 1996, 2000 and 2006' (Sanz & Attard, 2015), published by the same Institute.

Further updates to the LULUCF sector followed as a result of the UNFCCC in-country review which was conducted in October 2016, as well as the in-country capacity building support offered by the contractors (also referred as project experts) in co-ordination with the European Commission (EC) and Joint Research Centre (JRC), under the project Technical Support for capacity building in Member States to implement Forest Reference Levels and improvements of greenhouse gas inventories conducted throughout 2018 and 2019.

The purpose of the project was to provide technical support to Malta in the preparation of the National Forestry Accounting Plan (NFAP) and Forest Reference Level (FRL) for 2021 - 2025 (Task 1) pursuant to Article 8(3) of Regulation (EU) 2018/841, and of GHG inventories of emissions and removals needed for accounting under the same Regulation (Task 2). The review and the capacity-building support in-country visit tasks have led for the planning for a more accurate representation of the Maltese LULUCF sector. The information pertaining to the updates recommended and formulated during the Task visits were based on the assistance and recommendations provided by the contractors, European Commission and JRC. Details of the updates are included in this NID, based on the analysis and conclusions from the Capacity Building Plan report developed by the project experts.

The in-country visits served to assist significantly and provide recommendations to improve the LULUCF sector of Malta. The visits assisted in streamlining the work involved with the stakeholders and entities which are relevant to gather data collection, in coordinating the data and information present, as well as gathering other relevant data from international institutes, which is necessary to be utilised to compile the LULUCF chapter in this report. The Task 1 visit on the capacity building support with regards to the establishment of the NFAP and the FRL for Malta served to be an effective streamlining exercise to the GHG Inventory LULUCF sector, more specifically on the Forest Land category. The Expert Team from the 'International Institute for Applied Systems Analysis' (IIASA) and from the European Commission assisted the LULUCF sector team of Malta to analyse the Forest Land category better through implementation of national data and incorporate it with the methodology and modelling necessary to develop the NFAP and establish the FRL, and as a result integrating directly the data to the Forest Land category.

Moreover, Task 2 saw a similar approach to the project exercise, whereby information and data from the relevant stakeholders and entities, as well as data from other sources are streamlined to accurately and transparently improve the LULUCF reporting of the GHG

Inventory. The visit was supported by the contractors, also referred to project experts, in co-ordination with the European Commission and the JRC under the above-mentioned project.

The visit served to assist Malta to prioritise and identify the main issues which required attention for improvement in the LULUCF sector reporting. Four main issues were identified and evaluated by the project experts through discussions with the Maltese inventory compilers, which as a result recognised as highest priority to be assessed and addressed:

- Issue 1: Improve the spatially explicit land use representation and the consistency across the land use categories.
- Issue 2: Improve the reconstruction of the historical land use matrix.
- Issue 3: Improve the representation of land use sub-categories, management practices and emission factors in Cropland and Grassland.
- Issue 4: Improve the representation of Forest Land based on new data sources.

In summary, the key outcomes of the capacity building support visit and recommendations provided by the project experts were the following:

- a. There is an opportunity to combine existing datasets from different national sources, as well as European sources, for creating a complete spatial explicit representation of land use and tracking changes over time in Malta.
- b. A historical reconstruction of the land use matrix can be obtained by considering different spatial datasets; Verification of their accuracy is essential before combining them and consistently integrating the historical information on a national grid hosting the current, past and future land uses.
- c. Use of spatial information from the Land Parcel Identification System (LPIS)/integrated administration and control system (IACS), Nitrate Directive Registry, data from other national entities and European datasets can improve the representation of Cropland and Grassland, the application of IPCC methodologies and the selection of more accurate parameters in the calculation of GHG emission.

- d. Malta can improve the representation of Forest Land for reaching consistency between the GHG Inventory and the submitted FRL; this can be achieved by means of the spatial explicit mapping of land uses converted to forest land.

In 2021 a collaboration project commenced with the Malta College of Arts, Science and Technology (MCAST), to address the issue of achieving a complete spatial explicit representation of land use and tracking changes over time in Malta. This includes data related to land and land use imagery and land statistics for the determination of the areas for each category as activity data, including among others, imagery of the Maltese Islands, Copernicus datasets and national statistics. The project assisted in the generation of the Land-Use and Land Coverage (LULC) mapping of the Maltese Islands.

A number of requirements were identified including revisions of previous LULC dating back to 1990. For this reason, a multi-phase approach was recommended by MCAST. The first phase addresses the generation of the LULC 2020. MCAST proposed the use of remote sensing to address this need, specifically the Sentinel-2 satellite from the European Space Agency (ESA) Copernicus Programme, to gather the necessary products in 2-day intervals so to average the LULC properly. The success of the first phase served as a pre-cursor for the subsequent phases which address past LULC year coverages as well as future reporting. The multi-phase proposal is indicated in Table 6-1.

Table 6-1 Project phases.

Phase	Scope	Period	Description
01	2020	June 2021 – December 2021	LULC 2020 generation
02	2022	January 2022 – December 2022	LULC 2022 with ground truthing and corrections to Sentinel-2 based LULC creation
03	2016+	January 2023 – December 2023	Automation of Sentinel-2 based LULC creation
+	1990-2016	TBA	Research in creation of past LULC with different satellites available for study period

Prior to the formulation of this proposal, a proof-of-concept has been created for some areas for one specific day in 2020. This has validated the use of the proposed technology, showcasing the possible extension to the current-state-of-the-art (CSOTA) as well as having

presented a number of issues which would need to be addressed during regular meetings amongst the team.

The survival of satellites ranged from 5-7 years and therefore different satellites were used when addressing past years, which have varying technology specifications offering different accuracy levels. A second important point to be noted is the importance of ground truthing, meaning the gathering of in-situ evidence to validate remote sensing data. More detailed information can be found in the project report (Scerri, Inganez & Bonello, 2021).

During previous submissions, the LULUCF sector underwent updates with regards to the land use matrix (LUM). The LUM updates were performed with the assistance of consulting experts from Aether Ltd. Eventually, the LUM was developed further to better represent the land use representation, in view of the implementation of the new updates, based on the land use imagery developed during the project in collaboration with MCAST. As a result, noting the revision in the land use matrix to better represent the different land use categories of Malta and the conversion within the years, the estimations for the LULUCF time-series were recalculated. The relevant methodology revisions and recalculations in the LULUCF sector are indicated in more detail in their respective sections. In view of this, the estimations were revised for the whole time-series. It is to note that the changes in the total trends for the time-series are not substantial, in which it follows a similar trend to the previous year. For this year's submission, no updates were made yet for the reporting areas due to the closing of the project by MCAST. Efforts are ongoing to find a solution for generation of accurate mapping of the Maltese land.

The compilation of this chapter followed specific quality assurance and quality control procedures, following the established Quality Management System of the National GHG Inventory of Malta. Moreover, uncertainties were estimated pertaining to the information provided to calculate emission and removals in this sector. As for every submission performed, for this year's submission the emissions and removals were calculated utilising spreadsheets specifically made to manually insert the values for the time series from 1990 to 2024.

6.1.1 EMISSION AND REMOVAL TRENDS

Starting from the 2023 submission of the National GHG Inventory Report and subsequent inventory submissions, the Governance Regulation shall apply. Member States have to report to the European Commission using the Global Warming Potentials (GWP) adopted from the IPCC Fifth Assessment Report (AR5). In view of this, the reporting of estimations has shifted from

the Fourth Assessment Report (AR4) GWPs to AR5 GWPs. Table 6-2 represents the GWP values as adopted in the AR4 and AR5 for the reported gases.

Table 6-2 Global warming potential (GWP) values.

Gas	GWP values for 100-year time horizon	
	IPCC Fourth Assessment Report (AR4)	IPCC Fifth Assessment Report (AR5)
Carbon dioxide (CO ₂)	1	1
Methane (CH ₄)	25	28
Nitrous oxide (N ₂ O)	298	265

The Land Use, Land-Use Change and Forestry (LULUCF) sector can contribute to both emissions (from sources) and removals (through sinks) of kt CO₂ equivalent. Using the AR5 GWPs, the sector accounted for 1.39 kt of CO₂ equivalent emissions in 2024.

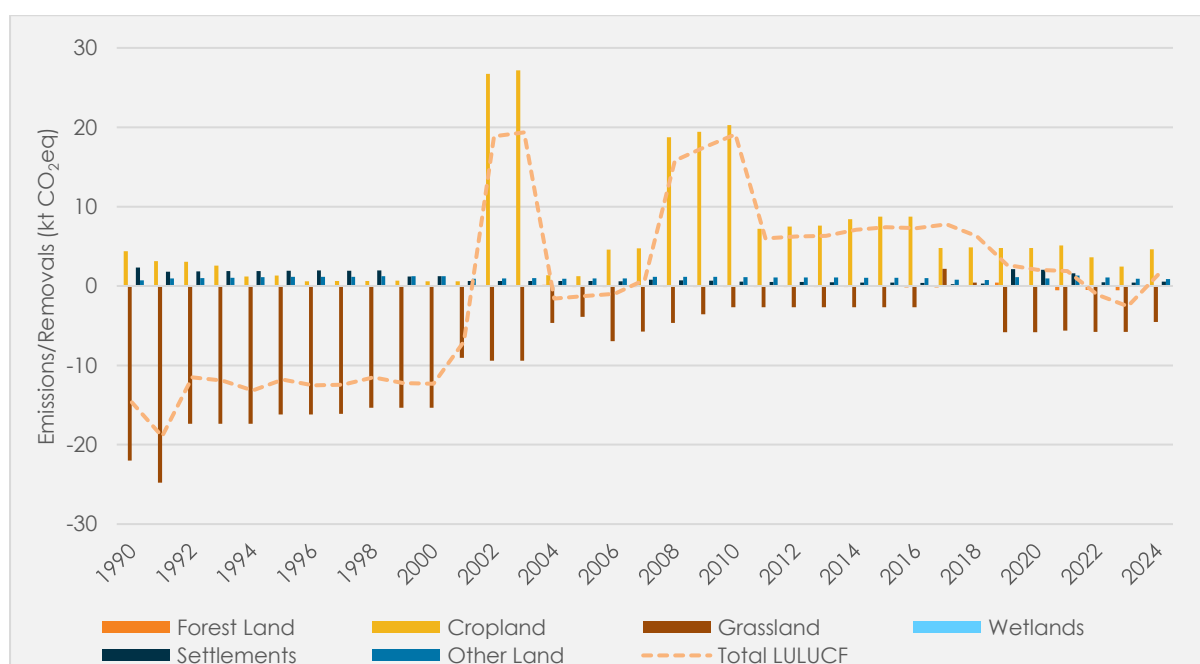


Figure 6-1 Total emissions/removals trends for the LULUCF sector (kt CO₂eq – AR5 GWPs).

CO₂ is the main greenhouse gas emission source and sink from the various categories. Non-CO₂ emissions also occur in the sector including N₂O and CH₄. From the figure one can notice the trend for some categories varying throughout the years. This is mainly due to some large area conversions occurring in the categories, which lead to high emissions in certain years.

Further description of trends corresponding to the LULUCF sector emissions/removals are explained in Chapter 2 section 2.3.5.

More detailed information on the estimations of each category is presented in subsequent sections. The estimations in each category are presented in AR5 GWPs in the respective category chapters.

Table 6-3 includes the total GHG emission/removal estimates for each category for the LULUCF sector for the period 1990 - 2024 in AR5 GWP.

Table 6-3 GHG emissions/removals by category in the LULUCF sector for 1990 - 2024 using AR5 GWP (kt CO₂eq).

	A. Land	Forest B. Cropland	C. Grassland	D. Wetlands	E. Settlements	F. Land	Other G. HWP's	Total LULUCF
1990	-0.02	4.36	-22.00	-0.01	2.31	0.71	NO	-14.65
1991	-0.01	3.14	-24.80	-0.01	1.80	0.93	NO	-18.95
1992	-0.01	3.04	-17.36	-0.01	1.83	0.99	NO	-11.52
1993	-0.01	2.57	-17.36	-0.01	1.87	1.05	NO	-11.90
1994	-0.01	1.21	-17.36	-0.01	1.90	1.11	NO	-13.17
1995	-0.01	1.32	-16.19	-0.01	1.93	1.16	NO	-11.80
1996	-0.01	0.59	-16.19	-0.01	1.96	1.16	NO	-12.50
1997	-0.01	0.62	-16.11	-0.01	1.92	1.17	NO	-12.43
1998	-0.01	0.64	-15.33	-0.01	1.96	1.23	NO	-11.53
1999	-0.01	0.67	-15.33	-0.01	1.20	1.23	NO	-12.25
2000	-0.01	0.57	-15.33	-0.01	1.23	1.23	NO	-12.33
2001	-0.01	0.57	-9.05	-0.01	0.62	0.90	NO	-6.97
2002	-0.01	26.71	-9.41	-0.01	0.62	0.97	NO	18.86
2003	-0.01	27.19	-9.41	-0.01	0.62	0.98	NO	19.35
2004	0.17	1.36	-4.64	-0.01	0.62	0.93	NO	-1.57
2005	-0.14	1.23	-3.90	-0.01	0.62	0.94	NO	-1.25
2006	-0.14	4.57	-6.95	-0.01	0.60	0.96	NO	-0.97
2007	-0.14	4.74	-5.74	-0.01	0.78	1.16	NO	0.79
2008	-0.14	18.74	-4.66	-0.01	0.72	1.15	NO	15.81
2009	-0.14	19.43	-3.57	-0.01	0.66	1.15	NO	17.52
2010	-0.14	20.27	-2.66	-0.01	0.55	1.10	NO	19.11

	A. Land	Forest B. Cropland	C. Grassland	D. Wetlands	E. Settlements	F. Land	Other G. HWP's	Total LULUCF
2011	-0.13	7.21	-2.66	-0.01	0.52	1.08	NO	6.01
2012	-0.13	7.47	-2.66	-0.01	0.50	1.07	NO	6.23
2013	-0.13	7.62	-2.66	-0.01	0.47	1.05	NO	6.34
2014	-0.13	8.40	-2.66	-0.01	0.44	1.04	NO	7.09
2015	-0.11	8.76	-2.66	-0.01	0.42	1.03	NO	7.42
2016	-0.17	8.73	-2.66	-0.01	0.39	1.01	NO	7.29
2017	-0.17	4.77	2.17	-0.01	0.21	0.78	NO	7.75
2018	-0.07	4.87	0.43	-0.01	0.29	0.76	NO	6.28
2019	0.43	4.77	-5.81	-0.01	2.13	1.13	NO	2.63
2020	0.08	4.77	-5.81	-0.01	2.06	0.94	NO	2.02
2021	-0.55	5.11	-5.60	-0.01	1.59	1.33	NO	1.87
2022	-0.51	3.63	-5.78	-0.01	0.47	1.08	NO	-1.12
2023	-0.56	2.46	-5.78	-0.01	0.42	0.90	NO	-2.57
2024	-0.16	4.62	-4.52	-0.01	0.57	0.88	NO	1.39

Table 6-4 shows the total GHG emission/removal estimates share by gas in AR5 GWP.

Table 6-4 GHG emissions/removals by gas in the LULUCF sector for 1990 - 2024 using AR5 GWP (kt CO₂eq).

	CO ₂	N ₂ O	CH ₄
1990	-15.14	0.002	0.001
1991	-19.44	0.002	0.001
1992	-12.01	0.002	0.001
1993	-12.36	0.002	0.001
1994	-13.54	0.001	0.001
1995	-12.18	0.001	0.001
1996	-12.83	0.001	0.001
1997	-12.74	0.001	0.001
1998	-11.86	0.001	0.001
1999	-12.53	0.001	0.001
2000	-12.59	0.001	0.001
2001	-7.24	0.001	0.001
2002	18.56	0.001	0.001

	CO ₂	N ₂ O	CH ₄
2003	19.01	0.001	0.001
2004	-1.91	0.001	0.001
2005	-1.59	0.001	0.001
2006	-1.31	0.001	0.001
2007	0.44	0.001	0.001
2008	15.41	0.001	0.001
2009	17.08	0.002	0.001
2010	18.66	0.002	0
2011	5.55	0.002	0
2012	5.76	0.002	0
2013	5.87	0.002	0
2014	6.60	0.002	0
2015	6.93	0.002	0
2016	6.78	0.002	0
2017	7.25	0.002	0
2018	5.66	0.002	0.003
2019	2.05	0.002	0.002
2020	1.51	0.002	0
2021	1.33	0.002	0
2022	-1.57	0.002	0
2023	-2.93	0.001	0
2024	1.02	0.001	0

6.1.2 METHODOLOGY

The estimations of GHG emissions and removals from the LULUCF sector are based on the methodologies and assumptions as suggested by Volume 4 of the '2006 IPCC Guidelines for National GHG Inventories', Volume 4 of the '2019 Refinement to the 2006 IPCC Guidelines for National GHG Inventories', and 'Wetlands 2013 Supplement to the 2006 IPCC Guidelines for National GHG Inventories'. Moreover, specific assistance was also derived from the JRC, and from Technical Expert Reviewers and consultants such as Aether Ltd.

The data and information utilised to compile the LULUCF sector was derived from National Statistics Office (NSO) of Malta, CORINE Land Cover (CLC) land use maps, as well as local and

national reports, both acquired from national entities and from online sources, as well as data sheets. Moreover, activity data on areas were acquired from MCAST through the development of the land use maps of Malta. Table 6-5 below presents the data providers list for the data necessary to compile the LULUCF chapter.

Table 6-5 Data providers' list.

Description	Provider	Source
Forest Land areas	Accessed online	Buskett SAC map, Ballut SAC map, North West Local Plan, PA geoserver website
	Environment Resource Authority	Datasheets and expert judgement
	Ambjent Malta	Datasheets
	BirdLife	Foresta 2000 Datasheets
	Accessed online	News articles
	Malta College of Arts, Science and Technology and European Space Agency (ESA) Copernicus Programme	Land use cover and changes maps
Annual and Perennial Cropland areas	National Statistics Office (Malta)	Agriculture Census 2001, Agriculture Statistics 2000-2014, NSO statistics
	Malta College of Arts, Science and Technology and European Space Agency (ESA) Copernicus Programme	Land use cover and changes maps
Maquis and Other Grassland areas	Planning Authority	CORINE Land Cover maps
	Malta College of Arts, Science and Technology and European Space Agency (ESA) Copernicus Programme	Land use cover and changes maps
Wetland areas	Accessed online	PA geoserver website, Ramsar information sheets
	Malta College of Arts, Science and Technology and European Space Agency (ESA) Copernicus Programme	Land use cover and changes maps
Settlement areas	Planning Authority	CORINE Land Cover maps

Description	Provider	Source
	Malta College of Arts, Science and Technology and European Space Agency (ESA) Copernicus Programme	Land use cover and changes maps
	Planning Authority	CORINE Land Cover maps
Other Land areas	Malta College of Arts, Science and Technology and European Space Agency (ESA) Copernicus Programme	Land use cover and changes maps

Since national information on emissions factors is not available, default information from the IPCC Guidelines were utilised, as well as data related to Mediterranean Emission Factors from Mediterranean countries sourced from the LIFE Project MediNet (Canaveira, *et al.*, 2018), which have closer land conditions to the Maltese Islands. There were minor updates to the land use representation, therefore as a result the total values were slightly updated. Further detail and information are presented in the upcoming sections of this chapter.

6.1.3 KEY CATEGORIES

A key source/sink category is defined in the IPCC Guidelines as 'one that is prioritised within the national inventory system because its estimate has a significant influence on a country's total inventory of greenhouse gases in terms of absolute level, the trend, or the uncertainty in emissions and removals.'

There are no Level or Trend Assessment key categories in the LULUCF sector for the base year 1990 and latest year 2023. Category 4.C.2 Land Converted to Grassland' is key in Trend Assessment for years 1991, 2014, 2015 and 2016. The decrease in trend in category Grassland arises due to the decreasing 20-year cumulative area, in which this conversion amounts to a considerate rate of biomass C stock in category Grassland, thus, decreasing the trend in biomass stock in that conversion. Category 4.B.2 Land Converted to Cropland is key in both the Trend Assessment and Level Assessment for years 2002 and 2003. The increase in trend in category Cropland arises due to an increase in the 20-year cumulative area for both years, in which the conversion from Grassland to Cropland amounts to a considerate rate of biomass C stock in category Cropland, thus, increasing biomass emissions in that conversion.

Noting that the emissions/removals from the LULUCF sector are significantly small, further prioritisation of resources will not be given due attention at the moment.

6.1.4 UNCERTAINTY

The uncertainty analysis was developed based on estimations from previous submissions and compared to the present one. Uncertainty was also analysed on the emission factors utilised for the calculations as well as the activity data used.

The uncertainty analysis was analysed by comparing the trends from past inventories to the latest inventory. The trends from the period of 1990 to the latest submission period of 2023 were selected, starting from the inventory submission from the past 5 years i.e., 2022 to the current inventory submission of 2026. The uncertainty was calculated by applying a maximum and a minimum value of trend time-series. The time-series trend averages, standard deviation and count were computed, to then calculate the uncertainty levels. The uncertainty in the trends was calculated by dividing the sum of the standard deviation by the square root of the count, and the percentage in the uncertainty was calculated by dividing the result of the uncertainty by the average. The maximum level of uncertainty was then calculated by adding up the uncertainty level to the actual emission of the specified year, whereas the minimum level of uncertainty was calculated by subtracting the actual emissions to the result of the uncertainty. The results of the uncertainty analysis for the LULUCF sector are presented in Figure 6-2. The value for 2024 is not present since it cannot be compared to the other reporting years.

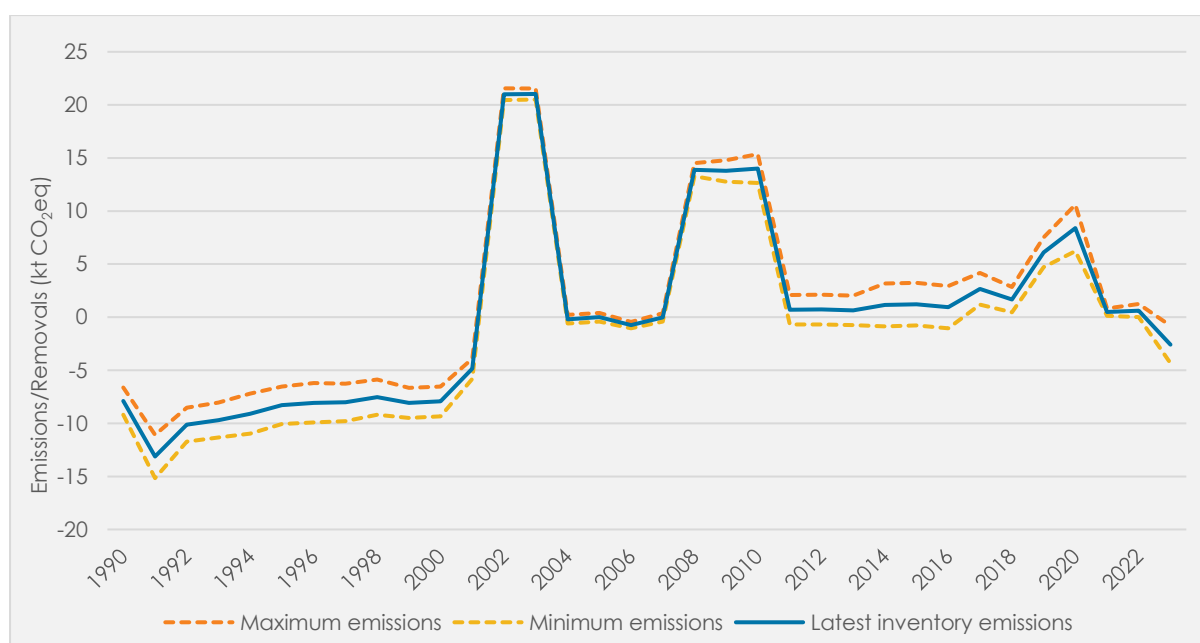


Figure 6-2 Uncertainty graph for the emissions in the LULUCF sector.

The uncertainty analysis was also examined for the activity data used in the LULUCF sector. The primary activity data in this sector is the land area, which was derived from national statistics provided by the NSO, the CORINE Land Cover (CLC), reports, and areas acquired from the development of the land use maps of Malta.

Based on expert judgement, it is assumed that NSO data on land areas might present a 15% source of uncertainty due to some inaccuracies in human error. The CLC contains a range of approximately 15% uncertainty as well, which is referenced from the CLC website and quoted as "Two European validation studies have shown that the achieved thematic accuracy is above the specified minimum (85%)" (see <http://land.copernicus.eu/pan-european/CORINE-land-cover/clc-2012>). No national data on uncertainty is available currently on the CLC.

With reference to the Maltese land use maps, the overall classification by the Artificial Intelligence (AI) algorithm has an accuracy of 99.69%, a precision of 99.06%, and therefore an error rate of 0.31%. There is a confidence level/probability of 95% that the classification is correct within a range of 0.00245 to 0.0038. It must be noted that, following the AI classification, manual corrections were made to cater for the class definitions such as converting all grassland over the airport territory to built-up.

After satellite product acquisition, the team created several annotations for each class. These were used to train/teach an AI algorithm to recognise/classify the terrain in the various classes. When an AI algorithm is trained the data covered by the annotations and satellite products provided is split into training and testing. The training is used for the algorithm to learn, whilst the testing is used for evaluation purposes, from which the results are cited. Even though there are six classes, these are evaluated individually such that when evaluating a class, this is considered as the target class (positive), and all other classes are considered as the other class (negative). After training, the AI algorithm is given the testing data where the evaluation asks the algorithm whether the subject area is the target class or not, thus, comparing the response with the known value. The following terminology is used, for which the respective definitions are provided:

- **True Positive (TP):** Study area is correctly recognised as being the target class.
- **True Negative (TN):** Study area is correctly recognised as not being the target class.
- **False Positive (FP):** Study area is incorrectly recognised as being the target class.
- **False Negative (FN):** Study area is incorrectly recognised as not being the target class.

Using this terminology, a confusion matrix is created for each class from which metrics are generated as per the below.

Table 6-6 Confusion Matrix definition.

Target Class			
		Predicted	
		Positive	Negative
Actual	Positive	True Positive	False Negative
	Negative	False Positive	True Negative

Table 6-7 Sample Confusion Matrix for Built-up class.

Built-up			
		Predicted	
		Built-up	Non-Built-up
Actual	Built-up	826 (TP)	7 (FN)
	Non-Built-up	22 (FP)	3517 (TN)

The following metrics are generated from the results, which are shown in Table 6-8.

- **Accuracy** = $(TP + TN) / (P + N)$
- **Precision** = $TP / (TP + FP)$
- **Error Rate** = $1 - \text{Accuracy}$

Table 6-8 Classification results.

Class	TP	FP	TN	FN	Accuracy	Precision	Error Rate
Built-up	826	22	3517	7	99.34%	97.41%	0.66%
Cropland	830	4	3535	3	99.84%	99.52%	0.16%
Forest	619	4	3747	2	99.86%	99.36%	0.14%
Grassland	832	6	3533	1	99.84%	99.28%	0.16%
Other	821	5	3534	12	99.61%	99.39%	0.39%
Wetland	403	0	3953	16	99.63%	100.00%	0.37%

Class	TP	FP	TN	FN	Accuracy	Precision	Error Rate
Overall	4331	41	21819	41	99.69%	99.06%	0.31%

To determine the confidence interval/range,

Table 6-9 is used to obtain the confidence constant for a confidence probability/level of 95%.

From which the confidence interval/range of 0.0024 and 0.0038 is obtained.

Table 6-9 Confidence level constant.

Level	Constant
90%	1.64
95%	1.96
98%	2.33
99%	2.58

The information pertaining to the uncertainty analysis of the emission factors used is examined in the following sections of the specific LULUCF categories and sub-categories.

6.1.5 COMPLETENESS

Table 6-10 below indicates the completeness of the LULUCF sector by Method and Emission Factor per category for each gas (referred also in the ETF tables).

Table 6-10 Completeness summary of methodologies used in the LULUCF GHGI, by land use category and gas.

IPCC category	CO ₂		N ₂ O		CH ₄	
	Method	EF	Method	EF	Method	EF
A. Forest Land						
1. FL remaining FL	T1	D, OTH	NA	NA	NA	NA
2. Land converted to FL	T1	D, OTH	NA	NA	NA	NA
B. Cropland						
1. CL remaining CL	T1	D, OTH	NA	NA	NA	NA
2. Land converted to CL	T1	D, OTH	T1	D	NA	NA
C. Grassland						
1. GL remaining GL	T1	D, OTH	NA	NA	NA	NA
2. Land converted to GL	T1	D, OTH	T1	D	NA	NA

IPCC category	CO ₂		N ₂ O		CH ₄	
	Method	EF	Method	EF	Method	EF
D. Wetlands						
1. WL remaining WL	T1	D, OTH	T1	D	NA	NA
2. Land converted to WL	T1	D, OTH	T1	D	T1	D
E. Settlements						
1. SL remaining SL	NA	NA	NA	NA	NA	NA
2. Land converted to SL	T1	D, OTH	T1	D	NA	NA
F. Other Land						
1. OL remaining OL	NA	NA	NA	NA	NA	NA
2. Land converted to OL	T1	D, OTH	T1	D	NA	NA
G. Harvested wood products	NA	NA	NA	NA	NA	NA

T1: IPCC Tier 1

D: IPCC Default

OTH: Other

NA: Not Applicable

6.1.6 CATEGORY SPECIFIC QA/QC PROCEDURES

The relevant quality checks for the LULUCF sector are carried out based on the principles of inventory Quality Assurance and Quality control plan. The procedures that are followed to undertake the QA/QC checks in this sector are the following:

- A comparison checks between the information on emission factors from other countries having similar land conditions to Malta, as well as the IPCC default emission factors.
- Cross checking the information on the land areas that are provided by the CLC, Malta NSO, data provided in reports and online sources, as well as the areas provided from the development of the land use maps.
- Cross checking the estimations and calculations to assure maximum accuracy of the results obtained, more importantly between the NIR and ETF values.
- Ensure that the QA/QC checks are done vis-à-vis and following the established Quality Management System of the GHG Inventory process.

Table 6-11 QA/QC Checks performed for the LULUCF Sector.

Item	Check
Emission Data Quality Checks	
1	Are emission comparisons for historical data source performed? Yes – emissions checked for the whole time-series

2	Are emission comparisons for significant sub-source categories performed?	Yes - emissions checked for the whole time-series
3	If applicable, are checks against independent estimates or estimates based on alternative methods performed?	N.A.
4	Are reference calculations performed?	N.A.
5	Is completeness check performed?	Yes – categories are checked for reporting completeness as per section 'Completeness'
6	Other (detailed checks)	Yes – checks are performed to ensure the correct values are reported in NIR and ETF

Emission Factor Quality Checks

IPCC default emission factors

7	Are the national conditions comparable to the context of the IPCC default emission factors study?	Where relevant, yes – In relation to the national definitions of each category and the land use description of the categories
8	Are default IPCC factors compared with country-specific emission factors?	At times Yes, for Other EFs – comparison checks for the Mediterranean EFs

Country-specific emission factors

Comparisons

9	Are country-specific factors compared with IPCC default factors?	Where relevant for other EFs yes – comparison checks for the Mediterranean EFs
10	Is comparison between countries, including historical trends, min and max value, base and most recent year value, IEF performed?	Yes

Activity Data Quality Checks

National level activity data

11	Are alternative activity data sets based on independent data available?	No
12	Were comparisons with independently compiled data sets performed?	Independently compiled data is difficult to find
13	Were the national data compared with extrapolated samples or partial data at sub-national level?	Yes, where activity data was not available, data was extrapolated/interpolated and checked for consistency throughout the whole time-series
14	Was a historical trend check performed?	Yes
15	Are any sharp increases/decreases detected and checked for calculation errors?	Yes
16	Are any sharp increases/decreases explained and documented?	Yes

Calculation Related Quality Checks

17	Are checks of the calculation algorithm (duplications, unit conversion, calculation errors) performed?	Yes
18	Are the calculations reproducible?	Yes
19	Are all calculation procedures recorded?	Yes

6.1.7 RECALCULATIONS AND IMPROVEMENTS

The following updates below indicate the improvements made throughout the years in the LULUCF chapter submission:

- *Accuracy*: Better reconstruction of the land use areas and land use changes/conversions as per the 2006 IPCC Guidelines Approach 2 on representing land-use areas to acquire a more accurate representation of the land use matrix for the years starting 1970 to the present year minus 2.
- *Accuracy*: Update in the Forest Land category, following the provision of new information and data related to Malta's woodland reserves, as well as update in Wetlands category, thus, allowing for the addition of estimations in these categories.
- *Consistency*: application of the correct Notation Keys in the ETF tables.
- *Accuracy*: Improved estimations in the categories and sub-categories of the LULUCF sector, through the use of Mediterranean emission factors from other countries having similar land conditions to Malta, with the assistance of the external experts and reviewers.
- *Completeness*: Reporting uncertainty and performing the relevant QA/QC checks.
- *Transparency*: Presenting adequate and detailed information on the reporting of estimates, and information on the national land use categories to improve the NIR.

The numerous reviews of the national GHG inventory of Malta undergone over the past few years served to address issues that required significant action in the LULUCF sector. Such reviews include the in-country review and the centralised review from the UNFCCC, as well as the capacity building support in-country visits on the NFAP and the GHG Inventory, as well as external reviews from expert consultants were also consulted. These issues include:

- Acquiring a national land use map of Malta and the annual changes in land for the relevant years through the development of spatial maps
- Revision of the Land Use Matrix to reflect accurate reporting of historic and present land use conditions of Malta, and thus try to eliminate the need for assumptions, as well as limiting the extrapolations within the time-series.

Several past issues and recommendations identified in the sector were resolved throughout the past inventories, as part of the improvement plan in the sector. Past UNFCCC reviews resulted in recommendations from the Expert Review Team, reflecting their assessment of the matters identified during those reviews. The recommendations and status of the issues can be referred to in the last review reports of the UNFCCC centralised review of the 2021 annual submission of Malta 'FCCC/PMF/2021/MLT' and report on the individual review submission of Malta of 2022 'FCCC/ARR/2022/MLT'.

For this submission, several recommendations were made by the Expert Review Team following the 2025 submission reviews, where a number of issues and improvements were identified by the reviewers. Recalculations are explained individually for each category under the "Category-specific recalculations" section. Table 6-12Table 5-8 gives a summary of recalculations, with a comparison between the 2023 and 2024 submissions, for every category.

Table 6-12 A summary of recalculations in the LULUCF sector (AR5).

Summary of Recalculations		1990	1995	2000	2005	2010	2015	2020	2023
Current Submission	Gg CO ₂ eq	-15.06	-11.80	-12.32	-1.25	19.12	22.42	55.62	4.156
Previous Submission	Gg CO ₂ eq	-9.91	-9.29	-8.91	-0.03	13.99	1.19	8.56	0.951
Change	%	0.52	0.27	0.38	45.33	0.37	17.77	5.50	3.37
Forest Land	Gg CO ₂ eq	-0.02	-0.01	-0.01	-0.14	-0.14	-0.11	0.08	-0.56
Previous Submission	Gg CO ₂ eq	-0.01	-0.01	-0.01	-0.08	-0.08	-0.11	-0.12	-0.14
Change	%	0.30	-0.004	0.30	0.66	0.62	-0.02	-1.65	3.11
Cropland	Gg CO ₂ eq	4.36	1.32	0.57	1.23	20.27	8.76	4.77	2.46
Previous Submission	Gg CO ₂ eq	-1.58	-2.26	-1.85	-1.31	14.48	1.87	-2.23	-1.60
Change	%	-3.76	-1.58	-1.31	-1.94	0.40	3.67	-3.14	-2.54
Grassland	Gg CO ₂ eq	-22.00	-16.19	-15.33	-3.90	-2.66	-2.66	-5.81	-5.78
Previous Submission	Gg CO ₂ eq	-11.08	-8.98	-8.50	0.01	-1.35	-1.35	-3.06	-3.01

Summary of Recalculations		1990	1995	2000	2005	2010	2015	2020	2023
Change	%	0.99	0.80	0.80	-268.07	0.96	0.96	0.90	0.92
Wetlands	Gg CO ₂ eq	-0.0137	-0.0137	-0.0137	-0.0137	-0.0118	-0.0118	-0.0118	-0.0118
Previous Submission	Gg CO ₂ eq	-0.0142	-0.0142	-0.0142	-0.0142	-0.0135	-0.0135	-0.0135	-0.0135
Change	%	-0.029	-0.029	-0.029	-0.029	-0.124	-0.124	-0.124	-0.124
Settlements	Gg CO ₂ eq	2.31	1.93	1.23	0.62	0.55	0.42	2.06	0.42
Previous Submission	Gg CO ₂ eq	2.13	1.25	0.70	0.56	0.29	0.19	9.62	2.49
Change	%	0.08	0.55	0.76	0.12	0.88	1.23	-0.79	-0.83
Other Land	Gg CO ₂ eq	0.71	1.16	1.23	0.94	1.10	1.03	0.94	0.90
Previous Submission	Gg CO ₂ eq	0.66	0.72	0.77	0.82	0.68	0.62	4.37	3.22
Change	%	0.08	0.62	0.59	0.15	0.62	0.65	-0.79	-0.72

6.1.8 LAND-USE DEFINITIONS AND THE CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LAND USE, LAND-USE CHANGE AND FORESTRY CATEGORIES

The definitions established and used for this reporting are thus:

- **Forest Land** is defined as an area with minimum area of land of 1 hectare, tree crown-cover of more than 30% and tree minimum height of more than 5 meters.
- **Cropland** include arable and tillage land, and agro-forestry systems. Cropland includes all annual and perennial crops as well as temporary fallow land (i.e., land set at rest for one or several years before being cultivated again). Annual crops may include cereals, vegetables, root crops and forages. Perennial crops can include herbaceous crops (e.g. agroforestry) or vineyards.
- **Grassland** is defined as a system of vegetational assemblages which can be generally categorised as falling into one of three types, often with an overlap between them:

- Vegetation which forms part of a community pertaining to the natural successional series, i.e. maquis, garigue and steppe.
 - Vegetation communities of specialised habitats:
 - rupestrian areas.
 - coastal communities, e.g. sand dunes, rocky shores, saline marshlands and transitional coastal wetland.
 - valleys
 - Vegetation communities of disturbed ground.
- **Wetlands** include any land that is covered or saturated by water for all or part of the year, and that does not fall into the Forest Land, Cropland, or Grassland categories. Wetlands in Malta are defined the same as for the RAMSAR Convention. L-Għadira and is-Simar are considered to be two of the few main wetlands in the Maltese Islands, being designated as Ramsar Sites.
 - **Settlements** include all developed land, including transportation, infrastructure, human settlements of any size, soils, herbaceous perennial vegetation such as turf grass and garden plants, trees in rural settlements and urban areas, unless they are already included under other categories.
 - **Other Land** include bare soil, rock, quarries, landfills, and all unmanaged land areas that do not fall into any of the other five categories.

Detailed information on the land type and use of each category is presented in the sections pertaining to the categories.

6.1.9 INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR INVENTORY PREPARATION

For the identification of the land use areas, Approach 2 as described in 'Volume 4 Agriculture, Forestry, and Other Land Use (Part 1)' of the 2006 IPCC Guidelines was utilised, providing an assessment of the total areas of specific land-use categories including also the changes between categories, i.e. the conversions between the land use categories occurring within the time series. Approach 3 which is characterised by spatially explicit observations of land-use categories and land-use conversions, often tracking patterns at specific point locations and/or using gridded map products, was also considered through the development of the land use maps through the collaboration projection with the MCAST Institute. Data for the

elaboration of land-use transition matrices was obtained from national reports/plans, datasheets, CORINE Land Cover (1990, 2000, 2006 and 2012), data from the NSO such as the Agriculture statistics and the PA's public map Geoserver, maps developed by the Malta College of Arts, Science and Technology (MCAST) which were accessed from the European Space Agency (ESA) Copernicus Programme, as well as data which was accessed online as indicated in Table 6-5.

Table 6-13 demonstrates a comparison exercise for the categorisation of the different land use categories involved in the LULUCF sectors, as per the IPCC Guidelines, in relation to the sources of data used for the Activity Data. It is to note that for the classification of the land use maps produced by MCAST, the same classifications were used to classify the categories as per the LULUCF IPCC categories reporting.

Table 6-13 Land use categories used for reporting vs land use categories in the IPCC Guidelines.

IPCC Guidelines Land-Use Categories	Source of Data	Reporting categories
Forest Land	Management Plans and Datasheets	Coniferous species Broad-leaved species
Annual Cropland	NSO Statistics	Potatoes Forage Annuals Market gardening Fallow land Kitchen gardens Other areas grow in open
Perennial Cropland	NSO statistics	Vineyards Permanent crops Fruits
Maquis Grassland	CORINE Land Cover	Sclerophyllous vegetation
Other Grassland	CORINE Land Cover	Sparsely vegetated areas
Wetland	Ramсар Information and Map Server	Ramсар wetlands
Settlements	CORINE Land Cover	Airports Continuous urban fabric Discontinuous urban fabric Sport and leisure facilities Green urban areas

IPCC Guidelines Land-Use Categories	Source of Data	Reporting categories
Other Land	CORINE Land Cover	Industrial or commercial units
		Port Areas
		Mineral extraction sites
		Dump sites
		Extraction sites

6.1.10 THE LAND USE TRANSITION MATRIX

The land use matrix (LUM) was created to represent, in a consistent quantified manner, land-use and land-use conversions, which allow for the determination of areas under land-use transition for different initial and final land use combinations. Annual values for areas in transition from one type of land use to another have been derived by a hierarchy of basic assumptions together with national statistics and sources of land-use changes in Malta. Land-use change matrices for each year of the period 1970 - 2024 have been drawn up, based on national land use statistics for categories Forest Land, Cropland (divided into sub-categories Annual Cropland, and Perennial Cropland), Grassland (divided into sub-categories Maquis Grassland, and Other Grassland), Wetlands, Settlements and Other Land.

The following is an explanation of the methodology and assumptions taken for the development of the land-use representation. Areas of land use and land-use change are compiled from a number of sources. Areas of Forest Land are derived from national management plans and datasheets to determine the areas of the woodlands considered under Forest Land. The Map Server was also referred to in instances to confirm the areas. Areas of Annual and Perennial Cropland are derived from agriculture statistics and census from the NSO. Areas for Cropland were not available for all the years in the whole time series, thus, the missing years had to be interpolated or extrapolated to complete the series. Areas for Grassland, Settlements and Other Land are derived from the CLC 1990, 2000, 2006 and 2012, where areas were only available for the corresponding years, thus, the remaining years had to be gap-filled through the assumption hierarchy exercise. Areas for Wetland were derived from the Ramsar information sheets, and furthermore, the Map server was referred to for area confirmations.

The land-use transition matrices were firstly developed by the LULUCF Expert Review Team during a past in-country review of the GHG Inventory to create a more robust time series of area data for each of the land-use change category reported, as well as addressing the issues pertaining to inconsistencies in areas. Moreover, this was done to reflect the reliability and accuracy of the matrix, as well as changes in the cumulated 20-year areas.

The land area representation, and eventually the land use matrix, were updated during 2021 with the assistance of Aether Ltd., to reflect the additions of areas in Forest Land and Wetland, and as a result updating the whole land areas and land use matrix for the other categories.

The land-use matrix was constructed by firstly arranging the areas which are available from the above-mentioned sources of data, for which years data is readily available. The areas were utilised to construct a 2-phase calculation for the annual areas remaining in the same category, and for the annual conversions, whilst developing proxies for the assumptions and a hierarchy. This was done to finally verify that the conversions and the total area remain consistent throughout the whole period. Where historic data was not available, a gap filling exercise using interpolation and extrapolation was carried out, as above-mentioned, to be consistent with the trendline of the whole time-series. The proxies for the rules to construct the land use change consider the following:

- There must be an overall annual gain in area for that Land Use (LU).
- There must be an overall annual loss in area for the LU being converted.
- The absolute annual change in the land being converted must be less than or equal to the gain in annual area for that LU.
- Any LU conversion must account for any annual gain in that area from LUs higher in the hierarchy.

The hierarchy for the assumptions taken to construct the land use conversions are shown below. The first hierarchy (Previous hierarchy) was the one as presented in the previous submissions which was initially developed by a LULUCF expert from the Expert Review Team, whilst the second hierarchy (New adapted hierarchy) and the hierarchy presented in Table 6-14 are the new one adapted by the expert consultants from Aether Ltd. following this years' update of the land-use representation:

Table 6-14 Hierarchy from the previous submissions and the new adopted hierarchy.

Previous hierarchy	New adapted hierarchy
L – CLa	L - FL
I) GLo losses --> CLa	I) GLo --> FL (total gain) up to 2004; CLa --> FL (total gain) from 2005
II) CLp losses --> CLa	L - WL
III) GLm losses --> CLa	I) OL --> WL (total gain) from 1981
L – CLp	L - CLa
I) CLa losses --> CLp	I) GLo losses --> CLa
II) GLo losses --> CLp	II) CLp losses --> CLa
III) GLm losses --> CLp	III) GLm losses --> CLa
L – SL	L - CLp
I) CLa losses --> SL	I) CLa losses --> CLp
II) CLp losses --> SL	II) GLo losses --> CLp
III) GLo losses --> SL	III) GLm losses --> CLp
IV) GLm losses --> SL	L - SL
L – OL	I) CLa losses --> SL
I) GLo losses --> OL	II) CLp losses --> SL
II) GLm losses --> OL	III) GLo losses --> SL
III) SL losses --> OL	IV) GLm losses --> SL
L – GLm	L - OL
I) GLo losses --> GLm	I) GLo losses --> OL
II) CLp losses --> GLm	II) GLm losses --> OL
III) SL losses --> GLm	III) SL losses --> OL

Abbreviations: L: Land; FL: Forest Land; CLa: Annual Cropland; CLp: Perennial Cropland; GLm: Maquis Grassland; GLo: Other Grassland; WL: Wetlands; SL: Settlements; OL: Other Land.

Table 6-15 Hierarchy for assumptions for Land conversions.

Final Land Use		FL	CLa	CLp	GLm	GLo	WL	SL	OL
Original Land Use	FL								
	CLa	1 (>=2005)		1		1		1	
	CLp		2		2			4	
	GLm		3	3		2		3	2
	GLo	1 (<2005)	1	2	1			2	1
	WL								
	SL				3				3
	OL						1 (>=1981)		

The land area representation was further updated by expert consultants from Aether Ltd., noting the updates required in areas, and eventually areas being updated in each category and the land matrices. Moreover, areas were also updated in the land use matrix following the development of the land use area maps by MCAST. The details of the project, and methodology used to develop the land use and land-use change maps, are explained in Section 6.1. Following the latest developments with the land use maps the areas were updated based on the maps.

Lastly, as a result of the capacity building exercise carried out by LULUCF review experts during November-December 2025, with the aim to maintain and improve the quality of GHG estimates in the LULUCF sector, improvements were made to the land areas to tackle inconsistencies found from the data derived from the MCAST maps. A full revision of the land areas was made for the entire time-series using expert judgement when necessary and incorporating the data from the 2021 MCAST Report.

The land-use matrix of the annual matrices from 1990 - 2024, and the 20-year land use change matrices from 1971 - 2024, are presented in Table 6-6. The annual land-use change matrices areas were utilised to fill ETF table 4.1, whereas the 20-year land use changes were utilised in ETF tables 4.A to 4.F.

[N.B.: It is to note that between the land areas and the areas presented in the Enhanced Transparency Framework Software (ETF), there may arise very minor (almost insignificant) discrepancies in the areas reported in ETF table 4.1 due to the decimal places rounding between the ETF and the sector excel worksheets].

Table 6-16 Annual land-use change and 20-year land-use change matrices for the years 1990 - 2021 (areas in kilo hectares).

20 Years Matrix 1971-1990		1990						Total 1971
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1971	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	11.619	4.312	-	0.223	0.036	16.190
	Grassland	-	2.158	4.209	-	0.354	0.019	6.740
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.218	0.314	-	6.637	0.056	7.225
	Other Land	-	-	-	0.005	-	0.361	0.565
Total 1990		1.026	13.996	8.835	0.007	7.213	0.472	31.548
Land converted to:		-	2.376	4.626	0.005	0.576	0.111	

Annual Matrix 1989-1990		1990						Total 1989
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1989	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.996	0.187	-	0.067	0.010	14.259
	Grassland	-	-	8.648	-	-	-	8.648
	Wetland	-	-	-	0.02	-	-	0.002
	Settlement	-	-	-	-	7.147	-	7.147
	Other Land	-	-	-	0.005	-	0.462	0.467
Total 1990		1.026	13.996	8.835	0.007	7.213	0.472	31.548
Land converted to:		-	-	0.187	0.005	0.067	0.010	

20 Years Matrix 1972-1991		1991						Total 1972
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1972	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	11.608	4.312	-	0.234	0.036	16.190
	Grassland	-	2.158	4.207	-	0.361	0.023	6.749
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.218	0.303	-	6.637	0.053	7.211
	Other Land	-	-	-	0.005	-	0.366	0.371
Total 1990		1.026	13.984	8.822	0.007	7.232	0.477	31.548
Land converted to:		-	2.376	4.615	0.005	0.595	0.111	

Annual Matrix 1990-1991		1991						Total 1990
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1990	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.984	-	-	0.067	-	13.996
	Grassland	-	-	8.822	-	-	0.005	8.835
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.213	-	7.213
	Other Land	-	-	-	0.005	-	0.472	0.472
Total 1990		1.026	13.984	8.822	0.007	7.213	0.477	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1973-1992		1992						Total 1973
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1973	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	11.597	3.156	-	0.245	0.036	15.033
	Grassland	-	2.158	5.498	-	0.369	0.028	8.053
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.218	0.156	-	6.637	0.047	7.058
	Other Land	-	-	-	0.005	-	0.372	0.377
Total 1990		1.026	13.973	8.809	0.007	7.251	0.483	31.548
Land converted to:		-	2.376	3.311	0.005	0.614	0.111	

Annual Matrix 1991-1992		1992						Total 1991
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1991	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.973	-	-	0.011	-	14.259
	Grassland	-	-	8.809	-	0.008	0.005	8.648
	Wetland	-	-	-	0.007	-	-	0.002
	Settlement	-	-	-	-	7.232	-	7.147
	Other Land	-	-	-	-	-	0.477	0.467
Total 1990		1.026	13.973	8.809	0.007	7.251	0.472	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1974-1993		1993						Total 1974
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1974	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	11.876	3.156	-	0.256	0.036	15.324
	Grassland	-	1.919	5.485	-	0.377	0.033	7.814
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.166	0.156	-	6.637	0.042	7.000
	Other Land	-	-	-	0.005	-	0.377	0.382
Total 1990		1.026	13.962	8.796	0.007	7.270	0.488	31.548
Land converted to:		-	2.085	3.311	0.005	0.633	0.111	

Annual Matrix 1992-1993		1993						Total 1992
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1992	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.962	-	-	0.011	-	13.973
	Grassland	-	-	8.796	-	0.008	0.005	8.809
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.251	-	7.251
	Other Land	-	-	-	-	-	0.483	0.483
Total 1990		1.026	13.962	8.796	0.007	7.270	0.488	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1975-1994		1994						Total 1975
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1975	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	12.623	3.156	-	0.268	0.036	16.082
	Grassland	-	1.226	5.471	-	0.385	0.038	7.120
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.102	0.156	-	6.637	0.037	6.932
	Other Land	-	-	-	0.005	-	0.382	0.387
Total 1994		1.026	13.950	8.783	0.007	7.289	0.493	31.548
Land converted to:		-	1.328	3.311	0.005	0.652	0.111	

Annual Matrix 1993-1994		1994						Total 1993
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1993	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.950	-	-	0.011	-	13.962
	Grassland	-	-	8.783	-	0.008	0.005	8.796
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.270	-	7.270
	Other Land	-	-	-	-	-	0.462	0.488
Total 1994		1.026	13.950	8.783	0.007	7.289	0.493	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1976-1995		1995						Total 1976
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1976	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	12.611	2.914	-	0.279	0.035	15.840
	Grassland	-	1.226	5.700	-	0.392	0.044	7.361
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.102	0.156	-	6.637	0.032	6.927
	Other Land	-	-	-	0.005	-	0.388	0.393
Total 1995		1.026	13.939	8.770	0.007	7.308	0.498	31.548
Land converted to:		-	1.328	3.070	0.005	0.671	0.111	

Annual Matrix 1994-1995		1995						Total 1994
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1994	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.939	-	-	0.011	-	13.950
	Grassland	-	-	8.770	-	0.008	0.005	8.783
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.289	-	7.289
	Other Land	-	-	-	-	-	0.493	0.493
Total 1995		1.026	13.939	8.770	0.007	7.308	0.498	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1977-1996		1996						Total 1977
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1977	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	12.986	2.914	-	0.290	0.035	16.226
	Grassland	-	0.840	5.687	-	0.399	0.044	6.969
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.102	0.156	-	6.638	0.032	6.928
	Other Land	-	-	-	0.005	-	0.393	0.398
Total 1996		1.026	13.928	8.757	0.007	7.327	0.504	31.548
Land converted to:		-	0.942	3.070	0.005	0.689	0.111	

Annual Matrix 1995-1996		1996						Total 1995
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1995	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.928	-	-	0.011	-	13.939
	Grassland	-	-	8.757	-	0.008	0.005	8.770
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.308	-	7.308
	Other Land	-	-	-	-	-	0.498	0.498
Total 1996		1.026	13.939	8.770	0.007	7.327	0.504	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1978-1997		1997						Total 1978
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1978	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	12.975	2.900	-	0.261	0.031	16.167
	Grassland	-	0.840	5.688	-	0.406	0.048	6.982
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.102	0.156	-	6.679	0.032	6.969
	Other Land	-	-	-	0.005	-	0.398	0.403
Total 1997		1.026	13.917	8.744	0.007	7.346	0.509	31.548
Land converted to:		-	0.942	3.056	0.005	0.667	0.111	

Annual Matrix 1996-1997		1997						Total 1996
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1996	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.917	-	-	0.011	-	13.928
	Grassland	-	-	8.744	-	0.008	0.005	8.757
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.327	-	7.327
	Other Land	-	-	-	-	-	0.504	0.504
Total 1997		1.026	13.917	8.744	0.007	7.346	0.509	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1979-1998		1998						Total 1979
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1979	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	12.963	2.752	-	0.272	0.031	16.167
	Grassland	-	0.840	5.827	-	0.414	0.053	6.982
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.102	0.152	-	6.679	0.027	6.969
	Other Land	-	-	-	0.005	-	0.403	0.403
Total 1998		1.026	13.905	8.731	0.007	7.346	0.514	31.548
Land converted to:		-	0.942	2.904	0.005	0.686	0.111	

Annual Matrix 1997-1998		1998						Total 1997
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1997	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.905	-	-	0.011	-	13.917
	Grassland	-	-	8.731	-	0.008	0.005	8.744
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.346	-	7.346
	Other Land	-	-	-	-	-	0.509	0.509
Total 1998		1.026	13.905	8.731	0.007	7.365	0.514	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1980-1999		1999						Total 1980
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1980	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	12.952	2.752	-	0.265	0.031	16.001
	Grassland	-	0.840	5.814	-	0.069	0.053	6.776
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	0.102	0.152	-	7.050	0.027	7.330
	Other Land	-	-	-	0.005	-	0.409	0.414
Total 1999		1.026	13.894	8.718	0.007	7.384	0.520	31.548
Land converted to:		-	0.942	2.904	0.005	0.335	0.111	

Annual Matrix 1998-1999		1999						Total 1998
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1998	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.894	-	-	0.011	-	13.905
	Grassland	-	-	8.718	-	0.008	0.005	8.731
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.365	-	7.365
	Other Land	-	-	-	-	-	0.514	0.514
Total 1999		1.026	13.894	8.718	0.007	7.384	0.520	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1981-2000		2000						Total 1981
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1981	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.021	2.752	-	0.277	0.031	16.081
	Grassland	-	-	5.801	-	0.077	0.053	6.691
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.050	0.027	7.330
	Other Land	-	-	-	0.005	-	0.414	0.419
Total 2000		1.026	13.883	8.705	0.007	7.403	0.525	31.548
Land converted to:		-	0.942	2.904	0.005	0.354	0.111	

Annual Matrix 1999-2000		2000						Total 1999
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1998	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.883	-	-	0.011	-	13.894
	Grassland	-	-	8.705	-	0.008	0.005	8.718
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.384	-	7.384
	Other Land	-	-	-	-	-	0.520	0.520
Total 2000		1.026	13.883	8.705	0.007	7.403	0.525	31.548
Land converted to:		-	-	-	-	0.019	0.005	

20 Years Matrix 1982-2001		2001						Total 1982
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1982	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.009	1.662	-	0.277	0.031	14.980
	Grassland	-	-	6.953	-	0.077	0.054	7.844
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.050	0.021	7.272
	Other Land	-	-	-	0.005	-	0.419	0.424
Total 2001		1.026	13.871	8.715	0.007	7.403	0.526	31.548
Land converted to:		-	0.862	1.762	0.005	0.354	0.107	

Annual Matrix 2000-2001		2001						Total 2000
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2000	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.871	0.011	-	-	-	13.894
	Grassland	-	-	8.704	-	-	0.001	8.718
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.384
	Other Land	-	-	-	-	-	0.525	0.520
Total 2001		1.026	13.871	8.715	0.007	7.403	0.526	31.548
Land converted to:		-	-	0.011	-	-	0.001	

20 Years Matrix 1983-2002		2002						Total 1983
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1983	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.475	1.662	-	0.277	0.031	15.446
	Grassland	-	0.914	6.383	-	0.077	0.055	7.430
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.050	0.016	7.216
	Other Land	-	-	-	0.005	-	0.425	0.430
Total 2002		1.026	14.440	8.145	0.007	7.403	0.527	31.548
Land converted to:		-	0.862	1.762	0.005	0.354	0.103	

20 Years Matrix 1984-2003		2003						Total 1984
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1984	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.871	1.662	-	0.277	0.031	15.842
	Grassland	-	1.137	5.813	-	0.077	0.056	7.084
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	0.099	-	7.050	0.011	7.160
	Other Land	-	-	-	0.005	-	0.430	0.435
Total 2003		1.026	15.009	7.575	0.007	7.403	0.528	31.548
Land converted to:		-	1.137	1.762	0.005	0.354	0.099	

20 Years Matrix 1985-2004		2004						Total 1985
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1985	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.602	1.667	-	0.277	0.033	15.578
	Grassland	0.014	1.137	6.114	-	0.077	0.056	7.398
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	0.049	-	7.050	0.005	7.104
	Other Land	-	-	-	0.005	-	0.435	0.440
Total 2004		1.039	14.739	7.575	0.007	7.403	0.530	31.548
Land converted to:		0.014	1.137	1.716	0.005	0.354	0.094	

20 Years Matrix 1986-2005		2005						Total 1986
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1986	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	1.672	-	0.277	0.034	15.314
	Grassland	0.014	1.137	6.427	-	0.077	0.056	7.711
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.050	-	7.050
	Other Land	-	-	-	0.005	-	0.440	0.445
Total 2005		1.039	14.470	8.098	0.007	7.403	0.531	31.548
Land converted to:		0.014	1.137	1.716	0.005	0.354	0.090	

Annual Matrix 2001-2002		2002						Total 2001
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2001	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.871	-	-	-	-	13.871
	Grassland	-	0.569	8.145	-	-	0.001	8.715
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.526	0.526
Total 2002		1.026	14.440	8.145	0.007	7.403	0.527	31.548
Land converted to:		-	0.569	-	-	-	0.001	

Annual Matrix 2002-2003		2003						Total 2002
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2002	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	14.440	-	-	-	-	14.440
	Grassland	-	0.569	7.575	-	-	0.001	8.145
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.527	0.527
Total 2003		1.026	15.009	7.575	0.007	7.403	0.528	31.548
Land converted to:		-	0.569	-	-	-	0.001	

Annual Matrix 2003-2004		2004						Total 2003
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2003	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	14.739	0.268	-	-	-	15.009
	Grassland	0.014	-	7.562	-	-	0.001	7.575
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.528	0.528
Total 2004		1.039	14.739	7.830	0.007	7.403	0.530	31.548
Land converted to:		0.014	-	0.268	-	-	0.001	

Annual Matrix 2004-2005		2005						Total 2004
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2004	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	14.470	0.268	-	-	-	14.739
	Grassland	-	-	7.830	-	-	0.001	7.830
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.530	0.530
Total 2005		1.039	14.470	8.098	0.007	7.403	0.531	31.548
Land converted to:		-	-	0.268	-	-	0.001	

20 Years Matrix 1987-2006		2006						Total 1987
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1987	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	1.427	-	0.263	0.029	15.051
	Grassland	0.014	1.172	6.636	-	0.077	0.058	7.956
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.063	-	7.063
	Other Land	-	-	-	0.005	-	0.446	0.451
Total 2006		1.039	14.505	8.062	0.007	7.403	0.532	31.548
Land converted to:		0.014	1.172	1.427	0.005	0.340	0.086	

20 Years Matrix 1988-2007		2007						Total 1988
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1988	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	1.178	-	0.253	0.018	15.051
	Grassland	0.014	1.207	6.681	-	0.080	0.062	7.956
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.073	-	7.063
	Other Land	-	-	-	0.005	-	0.451	0.451
Total 2007		1.039	14.539	8.021	0.007	7.406	0.536	31.548
Land converted to:		0.014	1.207	1.178	0.005	0.333	0.085	

20 Years Matrix 1989-2008		2008						Total 1989
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1989	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	0.956	-	0.216	0.018	15.051
	Grassland	0.014	1.583	6.681	-	0.083	0.066	7.956
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.110	-	7.063
	Other Land	-	-	-	0.005	-	0.456	0.451
Total 2008		1.039	14.916	7.637	0.007	7.409	0.540	31.548
Land converted to:		0.014	1.583	0.956	0.005	0.299	0.084	

20 Years Matrix 1990-2009		2009						Total 1990
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1990	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	0.735	-	0.180	0.013	14.259
	Grassland	0.014	1.960	6.520	-	0.086	0.070	8.648
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.147	-	7.147
	Other Land	-	-	-	0.005	-	0.462	0.467
Total 2009		1.039	15.292	7.254	0.007	7.412	0.544	31.548
Land converted to:		0.014	1.960	0.735	0.005	0.265	0.082	

Annual Matrix 2005-2006		2006						Total 2005
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2005	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	14.470	-	-	-	-	14.470
	Grassland	-	0.035	8.062	-	-	0.001	8.098
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.531	0.531
Total 2006		1.039	14.505	8.062	0.007	7.403	0.532	31.548
Land converted to:		-	0.035	-	-	-	0.001	

Annual Matrix 2006-2007		2007						Total 2006
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2006	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	14.505	-	-	-	-	14.505
	Grassland	-	0.035	8.021	-	0.003	0.004	8.062
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.532	0.532
Total 2007		1.039	14.539	8.021	0.007	7.406	0.536	31.548
Land converted to:		-	0.035	-	-	0.003	0.004	

Annual Matrix 2007-2008		2008						Total 2007
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2007	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	14.539	-	-	-	-	14.539
	Grassland	-	0.376	7.637	-	0.003	0.004	8.021
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.406	-	7.406
	Other Land	-	-	-	-	-	0.536	0.536
Total 2008		1.039	14.916	7.637	0.007	7.409	0.540	31.548
Land converted to:		-	0.035	-	-	0.003	0.004	

Annual Matrix 2008-2009		2009						Total 2008
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2008	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	14.916	-	-	-	-	14.916
	Grassland	-	0.376	7.254	-	0.003	0.004	7.637
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.409	-	7.409
	Other Land	-	-	-	-	-	0.540	0.540
Total 2009		1.039	15.292	7.254	0.007	7.412	0.544	31.548
Land converted to:		-	0.035	-	-	0.003	0.004	

20 Years Matrix 1991-2010		2010						Total 1991
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1991	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	0.735	-	0.180	0.013	14.259
	Grassland	0.014	2.336	6.520	-	0.086	0.070	8.648
	Wetland	-	-	-	0.002	-	-	0.002
	Settlement	-	-	-	-	7.147	-	7.147
	Other Land	-	-	-	0.005	-	0.462	0.467
Total 2010		1.039	15.669	7.254	0.007	7.412	0.544	31.548
Land converted to:		0.014	2.336	0.735	0.005	0.265	0.082	

20 Years Matrix 1992-2011		2011						Total 1992
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1992	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	0.548	-	0.102	0.002	13.984
	Grassland	0.014	2.415	6.237	-	0.084	0.072	8.822
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.232	-	7.232
	Other Land	-	-	-	-	-	0.477	0.477
Total 2011		1.039	15.748	6.785	0.007	7.417	0.552	31.548
Land converted to:		0.014	2.415	0.548	-	0.185	0.075	

20 Years Matrix 1993-2012		2012						Total 1993
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1993	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	0.548	-	0.090	0.002	13.973
	Grassland	0.014	2.494	6.151	-	0.079	0.071	8.809
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.251	-	7.251
	Other Land	-	-	-	-	-	0.483	0.483
Total 2012		1.039	15.827	6.699	0.007	7.420	0.556	31.548
Land converted to:		0.014	2.494	0.548	-	0.169	0.073	

20 Years Matrix 1994-2013		2013						Total 1994
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1994	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	0.548	-	0.079	0.002	13.962
	Grassland	0.014	2.573	6.065	-	0.074	0.070	8.796
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.270	-	7.270
	Other Land	-	-	-	-	-	0.488	0.488
Total 2013		1.039	15.906	6.613	0.007	7.423	0.560	31.548
Land converted to:		0.014	2.494	0.548	-	0.169	0.073	

Annual Matrix 2009-2010		2010						Total 2009
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2009	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	15.292	-	-	-	-	15.292
	Grassland	-	0.376	6.871	-	0.003	0.004	7.254
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.412	-	7.412
	Other Land	-	-	-	-	-	0.544	0.544
Total 2010		1.039	15.669	6.871	0.007	7.415	0.548	31.548
Land converted to:		-	0.376	-	-	0.003	0.004	

Annual Matrix 2010-2011		2011						Total 2010
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2010	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	15.669	-	-	-	-	15.669
	Grassland	-	0.079	6.785	-	0.003	0.004	6.871
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.415	-	7.415
	Other Land	-	-	-	-	-	0.548	0.548
Total 2011		1.039	15.748	6.785	0.007	7.417	0.552	31.548
Land converted to:		-	0.079	-	-	0.003	0.004	

Annual Matrix 2011-2012		2012						Total 2011
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2011	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	15.748	-	-	-	-	15.748
	Grassland	-	0.079	6.699	-	0.003	0.004	6.875
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.417	-	7.417
	Other Land	-	-	-	-	-	0.552	0.552
Total 2012		1.039	15.827	6.699	0.007	7.420	0.556	31.548
Land converted to:		-	0.079	-	-	0.003	0.004	

Annual Matrix 2012-2013		2013						Total 2012
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2012	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	15.827	-	-	-	-	15.827
	Grassland	-	0.079	6.613	-	0.003	0.004	6.699
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.420	-	7.420
	Other Land	-	-	-	-	-	0.556	0.556
Total 2013		1.039	15.906	6.613	0.007	7.423	0.560	31.548
Land converted to:		-	0.079	-	-	0.003	0.004	

20 Years Matrix 1995-2012		2014						Total 1995
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1995	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	-	13.332	0.548	-	0.068	0.002	13.950
	Grassland	0.014	2.662	5.970	-	0.069	0.068	8.783
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.289	-	7.289
	Other Land	-	-	-	-	-	0.493	0.493
Total 2014		1.039	15.995	6.518	0.007	7.426	0.564	31.548
Land converted to:		0.014	2.662	0.548	-	0.137	0.071	

20 Years Matrix 1996-2015		2015						Total 1996
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1996	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.004	13.329	0.548	-	0.056	0.002	13.939
	Grassland	0.014	2.755	5.870	-	0.064	0.067	8.770
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.308	-	7.308
	Other Land	-	-	-	-	-	0.498	0.498
Total 2015		1.043	16.083	6.418	0.007	7.429	0.568	31.548
Land converted to:		0.017	2.755	0.548	-	0.120	0.069	

20 Years Matrix 1997-2016		2016						Total 1997
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1997	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.004	13.329	0.548	-	0.045	0.002	13.928
	Grassland	0.014	2.843	5.775	-	0.059	0.066	8.757
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.327	-	7.327
	Other Land	-	-	-	-	-	0.504	0.504
Total 2016		1.043	16.172	6.323	0.007	7.432	0.572	31.548
Land converted to:		0.017	2.843	0.548	-	0.120	0.069	

20 Years Matrix 1998-2017		2017						Total 1998
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1998	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.004	13.022	0.848	-	0.037	0.006	13.917
	Grassland	0.014	2.843	5.775	-	0.051	0.061	8.744
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.346	-	7.346
	Other Land	-	-	-	-	-	0.509	0.509
Total 2017		1.043	15.865	6.623	0.007	7.434	0.576	31.548
Land converted to:		0.017	2.843	0.848	-	0.088	0.067	

Annual Matrix 2013-2014		2014						Total 2013
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2013	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	-	15.906	-	-	-	-	15.906
	Grassland	-	0.089	6.518	-	0.003	0.004	6.613
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.423	-	7.423
	Other Land	-	-	-	-	-	0.560	0.560
Total 2014		1.039	15.995	6.518	0.007	7.426	0.564	31.548
Land converted to:		-	0.089	-	-	0.003	0.004	

Annual Matrix 2014-2015		2015						Total 2014
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2014	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	0.004	15.991	-	-	-	-	15.995
	Grassland	-	0.093	6.418	-	0.003	0.004	6.518
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.426	-	7.426
	Other Land	-	-	-	-	-	0.564	0.564
Total 2015		1.043	16.083	6.418	0.007	7.429	0.568	31.548
Land converted to:		0.004	0.093	-	-	0.003	0.004	

Annual Matrix 2015-2016		2016						Total 2015
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2015	Forest Land	1.043	-	-	-	-	-	1.039
	Cropland	-	16.083	-	-	-	-	16.083
	Grassland	-	0.089	6.323	-	0.003	0.004	6.418
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.429	-	7.429
	Other Land	-	-	-	-	-	0.568	0.568
Total 2016		1.043	16.172	6.323	0.007	7.432	0.572	31.548
Land converted to:		0.004	0.093	-	-	0.003	0.004	

Annual Matrix 2016-2017		2017						Total 2016
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2016	Forest Land	1.043	-	-	-	-	-	1.043
	Cropland	-	15.865	0.300	-	0.003	0.004	16.172
	Grassland	-	-	6.323	-	-	-	6.323
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.432	-	7.432
	Other Land	-	-	-	-	-	0.572	0.572
Total 2017		1.043	15.865	6.623	0.007	7.434	0.576	31.548
Land converted to:		-	-	0.300	-	0.003	0.004	

20 Years Matrix 1999-2018		2018						Total 1999
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
1999	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.004	12.710	1.147	-	0.034	0.010	13.905
	Grassland	0.014	2.843	5.775	-	0.044	0.055	8.731
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.365	-	7.365
	Other Land	-	-	-	-	-	0.514	0.514
Total 2018		1.043	15.554	6.922	0.007	7.443	0.580	31.548
Land converted to:		0.017	2.843	1.147	-	0.078	0.066	

20 Years Matrix 2000-2019		2019						Total 2000
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2000	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.008	12.676	1.147	-	0.047	0.015	13.894
	Grassland	0.017	2.843	5.742	-	0.061	0.055	8.718
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.384	-	7.384
	Other Land	-	-	-	-	-	0.520	0.520
Total 2019		1.051	15.520	6.889	0.007	7.492	0.590	31.548
Land converted to:		0.025	2.843	1.147	-	0.108	0.070	

20 Years Matrix 2001-2020		2020						Total 2001
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2001	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.011	12.647	1.147	-	0.060	0.018	13.883
	Grassland	0.043	2.843	5.689	-	0.077	0.052	8.705
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.525	0.525
Total 2020		1.080	15.490	6.836	0.007	7.540	0.595	31.548
Land converted to:		0.054	2.843	1.147	-	0.137	0.070	

20 Years Matrix 2002-2021		2021						Total 2002
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2002	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.011	12.567	1.147	-	0.110	0.037	13.871
	Grassland	0.043	2.843	5.700	-	0.077	0.051	8.715
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.526	0.526
Total 2021		1.080	15.410	6.847	0.007	7.590	0.614	31.548
Land converted to:		0.054	2.843	1.147	-	0.187	0.088	

Annual Matrix 2017-2018		2018						Total 2017
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2017	Forest Land	1.043	-	-	-	-	-	1.043
	Cropland	-	15.554	0.299	-	0.009	0.004	15.865
	Grassland	-	-	6.623	-	-	-	6.623
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.434	-	7.434
	Other Land	-	-	-	-	-	0.576	0.576
Total 2018		1.043	15.554	6.922	0.007	7.443	0.580	31.548
Land converted to:		-	-	0.299	-	0.003	0.004	

Annual Matrix 2018-2019		2019						Total 2018
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2018	Forest Land	1.043	-	-	-	-	-	1.043
	Cropland	0.004	15.520	-	-	0.025	0.005	15.554
	Grassland	0.004	-	6.889	-	0.025	0.005	6.922
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.443	-	7.443
	Other Land	-	-	-	-	-	0.580	0.580
Total 2019		1.051	15.520	6.889	0.007	7.492	0.590	31.548
Land converted to:		0.008	-	-	-	0.049	0.010	

Annual Matrix 2019-2020		2020						Total 2019
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2019	Forest Land	1.051	-	-	-	-	-	1.051
	Cropland	0.003	15.490	-	-	0.024	0.003	15.520
	Grassland	0.026	-	6.836	-	0.024	0.003	6.889
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.492	-	7.492
	Other Land	-	-	-	-	-	0.590	0.590
Total 2020		1.080	15.490	6.836	0.007	7.540	0.595	31.548
Land converted to:		0.029	-	-	-	0.048	0.005	

Annual Matrix 2020-2021		2021						Total 2020
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2020	Forest Land	1.080	-	-	-	-	-	1.080
	Cropland	-	15.410	0.011	-	0.050	0.019	15.490
	Grassland	-	-	6.836	-	-	-	6.836
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.492	-	7.540
	Other Land	-	-	-	-	-	0.595	0.595
Total 2021		1.080	15.410	6.836	0.007	7.590	0.614	31.548
Land converted to:		0.029	-	0.011	-	0.050	0.019	

20 Years Matrix 2003-2022		2022						Total 2003
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2003	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.011	13.135	1.147	-	0.110	0.037	14.440
	Grassland	0.043	2.275	5.693	-	0.080	0.054	8.415
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.527	0.527
Total 2022		1.080	15.410	6.840	0.007	7.593	0.618	31.548
Land converted to:		0.054	2.275	1.147	-	0.190	0.091	

20 Years Matrix 2004-2023		2023						Total 2004
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2004	Forest Land	1.026	-	-	-	-	-	1.026
	Cropland	0.011	13.703	1.147	-	0.111	0.037	15.009
	Grassland	0.043	1.706	5.691	-	0.082	0.053	7.575
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.528	0.528
Total 2023		1.080	15.410	6.837	0.007	7.596	0.619	31.548
Land converted to:		0.054	1.706	1.147	-	0.192	0.090	

20 Years Matrix 2005-2024		2024						Total 2005
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2005	Forest Land	1.039	-	-	-	-	-	1.039
	Cropland	0.060	13.654	0.878	-	0.111	0.036	14.739
	Grassland	0.030	1.756	5.907	-	0.085	0.053	7.830
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.403	-	7.403
	Other Land	-	-	-	-	-	0.530	0.530
Total 2024		1.029	15.410	6.785	0.007	7.599	0.619	31.548
Land converted to:		0.090	1.756	0.878	-	0.195	0.089	

Annual Matrix 2021-2022		2022						Total 2021
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2021	Forest Land	1.080	-	-	-	-	-	1.080
	Cropland	-	15.410	-	-	0.003	-	15.410
	Grassland	-	-	6.840	-	-	0.004	6.847
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.590	-	7.590
	Other Land	-	-	-	-	-	0.614	0.614
Total 2022		1.080	15.410	6.840	0.007	7.593	0.618	31.548
Land converted to:		-	-	-	-	0.003	0.004	

Annual Matrix 2022-2023		2023						Total 2022
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2022	Forest Land	1.080	-	-	-	-	-	1.080
	Cropland	-	15.410	-	-	0.001	0.0003	15.410
	Grassland	-	-	6.837	-	0.002	0.004	6.840
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.593	-	7.593
	Other Land	-	-	-	-	-	0.618	0.618
Total 2023		1.080	15.410	6.837	0.007	7.596	0.619	31.548
Land converted to:		-	-	-	-	0.003	0.0003	

Annual Matrix 2023-2024		2024						Total 2023
		Forest Land	Cropland	Grassland	Wetland	Settlement	Other Land	
2023	Forest Land	1.080	-	-	-	-	-	1.080
	Cropland	0.049	15.360	-	-	-	-	15.410
	Grassland	-	0.049	6.785	-	0.003	-	6.837
	Wetland	-	-	-	0.007	-	-	0.007
	Settlement	-	-	-	-	7.596	-	7.596
	Other Land	-	-	-	-	-	0.619	0.619
Total 2024		1.129	15.410	6.785	0.007	7.599	0.619	31.548
Land converted to:		0.049	0.049	-	-	0.003	-	

6.2 FOREST LAND (ETF 4.A.)

6.2.1 CATEGORY DESCRIPTION

6.2.1.1 Woodland in Malta

Within the Mediterranean region, Malta has one of the lowest levels of forest coverage (FAO, 2014), presumably a combined result of the country's small size, extraordinary high population density, and long history of human habitation, leading to a large human footprint and extensive anthropisation of the land. The only remaining forest remnants occur in localised pockets, with four particular copses of significant age. It is thought that, prior to being settled by humans, the Maltese Islands would have supported relatively extensive tracts of Mediterranean sclerophyll forest, dominated by species such as the Holm Oak (*Quercus ilex*) and Aleppo Pine (*Pinus halepensis*). Fossil evidence of this theory has been cited by several authors (e.g. Hunt, 1997; Pedley, 1980; Zammit Maempel, 1977, 1982).

Once the Islands were settled, however, extensive deforestation took place to make space for farmland and habitation, and to provide timber as fuel. In the meantime, grazing by domestic animals made it extremely difficult for young tree growth to survive, with these factors resulting in a near complete loss of Maltese forests. Typically, *Quercus ilex* forests would normally support an undergrowth of smaller tree species and shrubs of various dimensions, many of which are also characteristic of maquis assemblages, while coniferous woodlands would tend to lack a significant understorey. Maquis assemblages, which, in the Maltese Islands, typically occur in somewhat sheltered environments such as valley slopes and boulder screes, do not constitute woodlands in the strict sense of the term, but consist of smaller trees and tall shrubs. These assemblages, which may occur naturally but also a result of secondary succession following deforestation and subsequent re-growth of woodlands (Cassar & Conrad, 2014).

Given the total woodland area of Malta and the forest/woodland areas considered for the compilation of the category Forest Land, none of these woodland areas are utilised for logging (MEAIM, 2015). In Malta there is no relevant harvest commercialized for material use, and wood for material use is currently imported from other countries. Furthermore, Malta addresses the conservation of trees and woodland sites strictly through the Trees and Woodland Protection Regulations (Legal Notice 12 of 2001). Additionally, FAOSTAT information sourced from the Forestry Production and Trade indicate that the production quantity has never been produced in Malta.

The only significant extent of mature woodland in the Maltese Islands now occurs within the Buskett region, the naturally occurring woodland was enlarged through afforestation efforts during the rule of the Knights of St. John (Cassar & Conrad, 2014). The Buskett area is found in the western part of Malta and is a Special Area of Conservation (SAC) and a Special Protection Area (SPA). It is one of the largest SACs, supporting the highest concentration of riparian woodlands in the Maltese Islands. This SAC is also one of the most diverse and richest in biodiversity, supporting a variety of rare and endemic species. At Buskett, it also hosts the largest woodland in the Maltese Islands, which in turn supports the largest concentration of woodland-associated species of invertebrates and mycoflora in Malta. Land management at Buskett is particularly unique for a SAC in Malta, as represented by Figure 6-3 and Figure 6-4 below. It is one of a handful of sites that are actively managed by the Government. The Buskett SAC comprises of Habitat Types which are described as according to the Annex 12 Habitat types and an assessment was carried out in the management plan. The relevant habitats for this report of the Buskett area are described as follows:

- Annex 1 Habitat – Arborescent matorral with *Laurus nobilis* (Code – 5230)
- Annex 1 Habitat – *Salix alba* and *Populus alba* galleries (Code – 92A0)
- Annex 1 Habitat – *Olea* and *Ceratonia* forests (Code – 9320)
- Annex 1 Habitat – *Quercus ilex* and *Quercus rotundifolia* forests (Code – 9340)
- Annex 1 Habitat – Mediterranean pine forests with endemic Mesogean pines (Code – 9540).

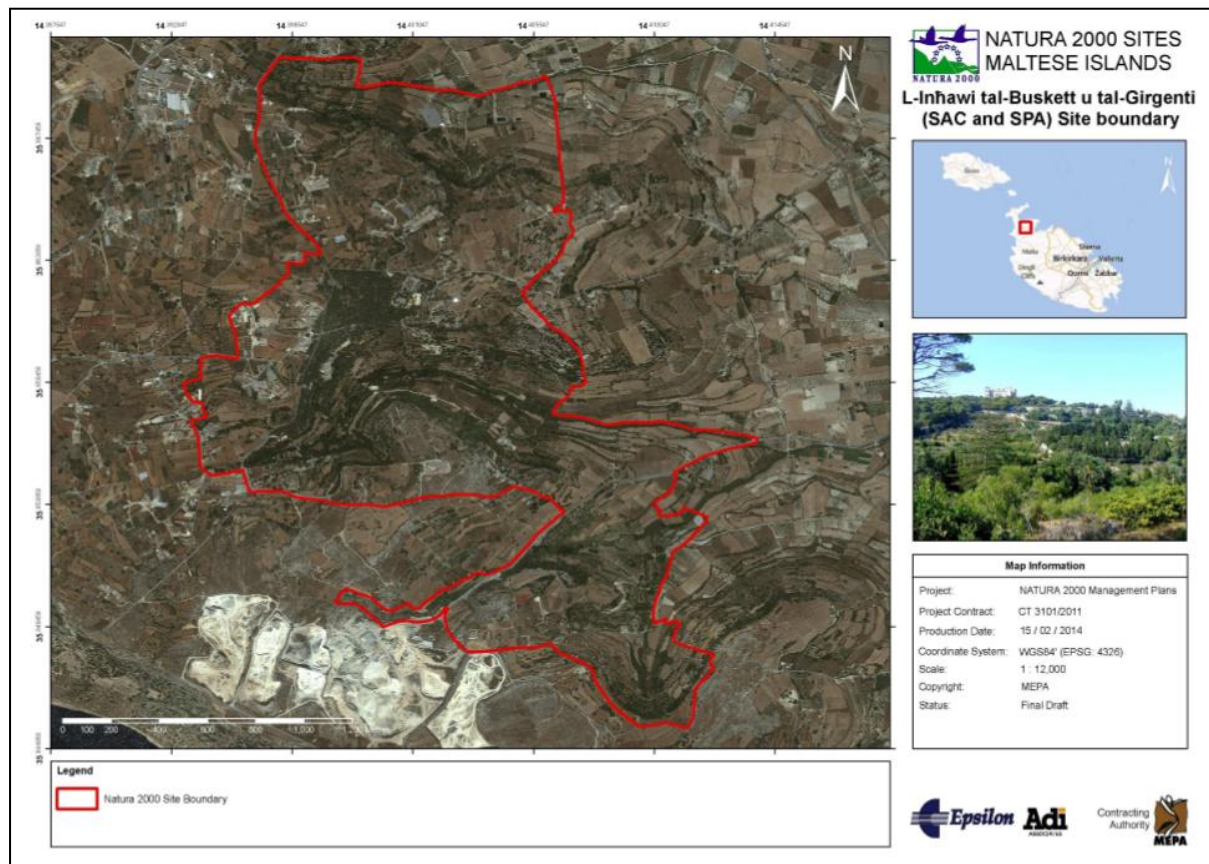


Figure 6-3 L-inhawi tal-Buskett u tal-Girgenti (SAC & SPA) Site boundary. Source: [L-Inhawi tal-Buskett u tal-Girgenti Annex](#).

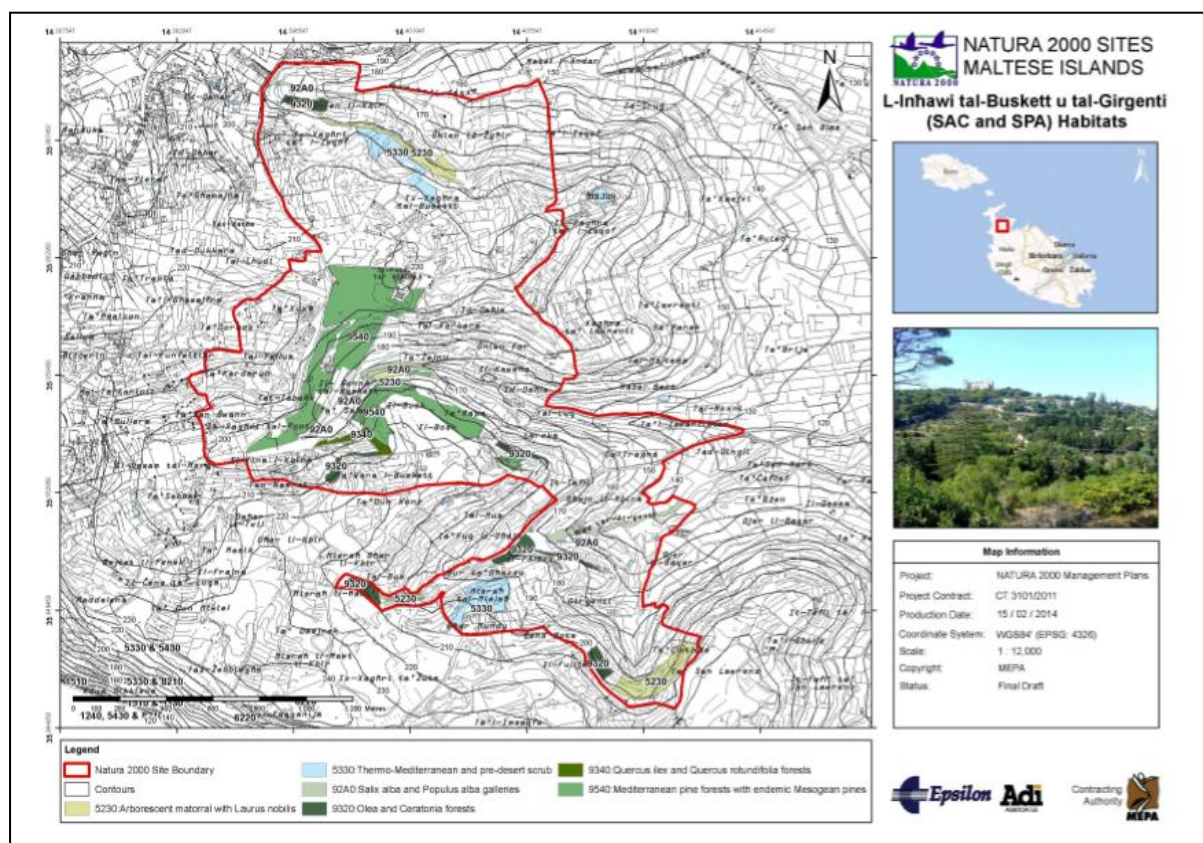


Figure 6-4 L-inhawwi tal-Buskett u tal-Girgenti (SAC & SPA) Habitats. Source: [L-Inhawwi tal-Buskett u tal-Girgenti Annex](#).

Il-Ballut tal-Wardija Special Area of Conservation (SAC) is found in the north-east coast of Malta. It is a small SAC that is characterised by a variety of woodland habitats, one of which is the most important Holm Oak woodlands in the Maltese Islands. The latter is a Holm Oak Forest remnant supporting the oldest known population of such trees in the country. It also supports a self-regenerating coniferous woodland and an olive and carob maquis.

Most of the SAC is private land. The only government property that is found on site is limited to the path leading to the residential units, the south-western area and the north-eastern corner situated beneath the Wardija Village. There is evidence of land abandonment throughout the site. Land that was used for agricultural purposes in the 1950s and 1960s is now covered in scrub. A number of the Annex I habitats are actually occupying agricultural land that has since been abandoned. Throughout the SAC, there is evidence of habitat alteration by private individuals. This includes the planting of Eucalyptus trees in various pockets throughout the site by hunters.

The Wardija SAC comprises of habitat types which are described as according to the Annex 1 Habitat types and an assessment was carried out in the management plan. The relevant habitats for this report of the Wardija area are described as follows:

- Annex 1 Habitat – *Olea* and *Ceratonia* forests (Code – 9320)
- Annex 1 Habitat – *Quercus ilex* and *Quercus rotundifolia* forests (Code – 9340)
- Annex 1 Habitat – Mediterranean pine forests with endemic Mesogean pines (Code – 9540).



Figure 6-5 Il-Ballut tal-Wardija (SAC) Site boundary. Source: [Natura 2000 Management Plan \(SAC\)](#).

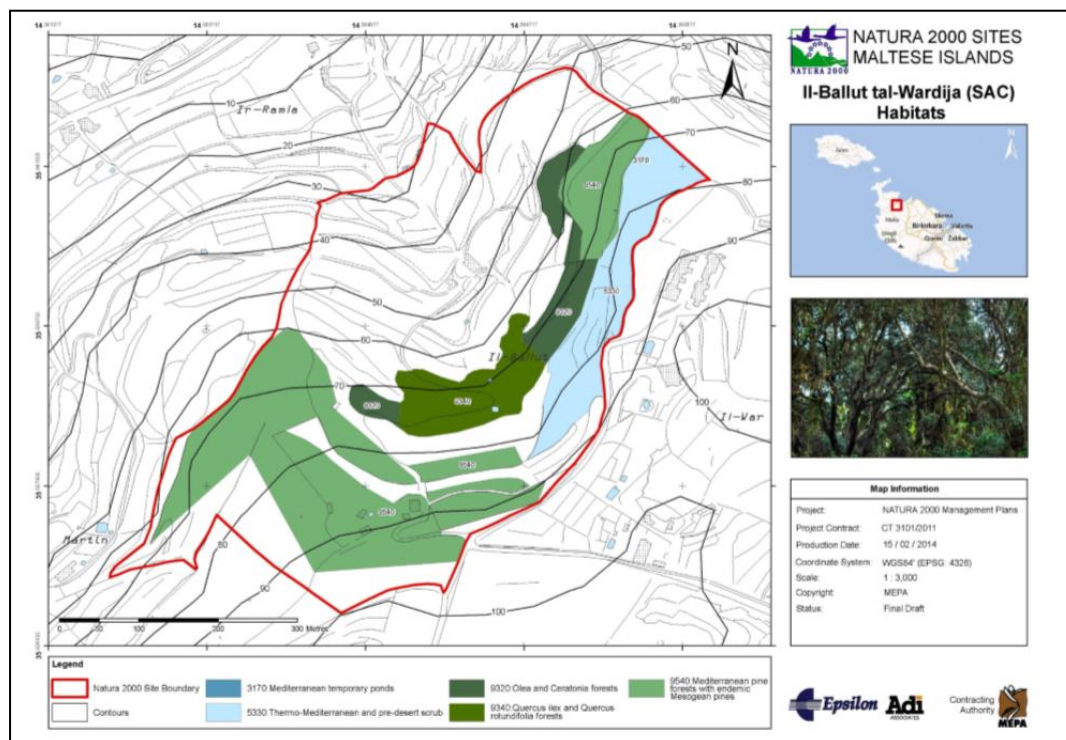


Figure 6-6 Il-Ballut tal-Wardija (SAC) Habitats. Source: [Natura 2000 Management Plan \(SAC\)](#).

Miżieb is a woodland area in the north of Malta, managed by an organizing committee of the 'Federazzjoni Kaccaturi Nassaba u Konservazzjonisti' (FKNK; in English – Federation for Hunting and Conservation) since 1985. From general information, Miżieb constitutes both the mixed broad-leaved and conifer type of forests. Noting that no public information is available, the area from the Map server and the planting excel sheets provided by other local entities were referred for the area for this forest reserve and considered for the LULUCF sector reporting.

Foresta 2000 is an area of natural habitat which has been restored as a Mediterranean woodland. Foresta 2000 is a long-term project, commenced in 2002 with the aim to establish a Mediterranean forest on site (Cassar & Conrad, 2014). Planting of tree species and shrubs in the Foresta 2000 afforestation site began in 2004.

The project has benefited from contributions of external partners, as the project website mentions, for example, that the Italian Corpo Forestale dello Stato have provided 8000 trees and shrubs over three years. As per details provided on the same website, the project has succeeded in planting over 24,000 trees and shrubs. The project has unfortunately been subject to vandalism, with an early attack in 2004 involving the cutting down of some 100 trees, a second major attack in 2007 destroying around 3000 trees, and with further damage to 104

trees and saplings during a 2010 attack (Cassar & Conrad, 2014). The entity responsible for the Foresta 2000 site reported that all trees were replaced, except for the attack which happened in 2010, when a number of olive trees were cut down, but eventually the trees recovered.

Information pertaining to the tree species present and the trees which were planted through the years, was received from Ambjent Malta. The data sheets received were recorded from a Foresta 2000 warden through the years. A map of the Foresta 2000 reserve is indicated in Figure 6-7 below.

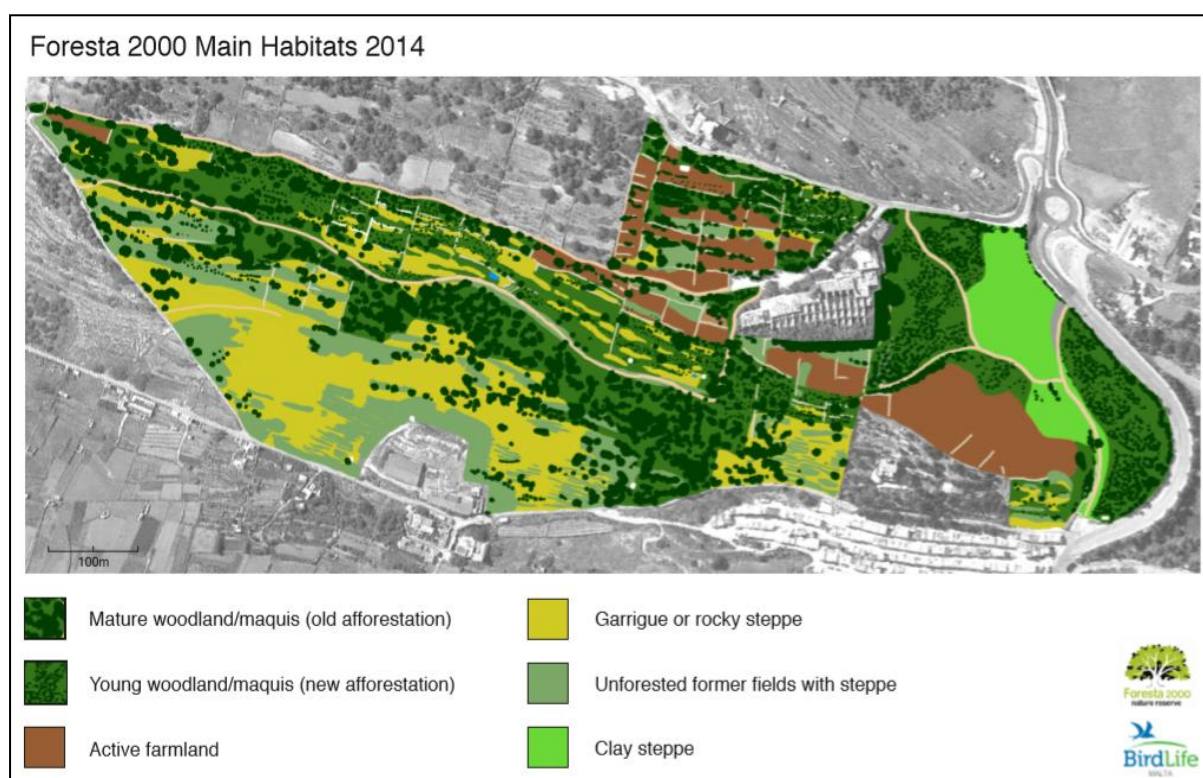


Figure 6-7 Foresta 2000 Main Habitats map. Source: [Natura 2000 Management Plan \(SAC\)](#).

A work plan was carried out in Ġnien il-Mediterran garden which was rehabilitated whilst also planting a considerable number of trees and shrubs for the site to return to its original state. Plans were in place for the planting of 500 trees and shrubs in the area, to replace dead plants but also to increase the biodiversity of the garden, which was very low (consisting just of a few tree species). Further planting was extended to the previous 2 years.

The site project at Wied Fulija was announced in 2019, where a disused rubbish dump was earmarked to become a wooded park. The site was first used as a landfill in 1979 and stopped accepting waste in 1996. Around 45,000 plants, mostly indigenous shrubs, were planted in the site. The project included the planting of "hundreds" of three-metre trees in the site. The landfill of Wied Fulija went through a rehabilitation transforming into a 95,000 sqm nature park.

In 2019, an undeveloped area was set to be transformed into around a 3-hectare park with 8,000 trees. The latter were planted on the site as part of the afforestation project to turn Bengħajsa into an area which can be used for picnics, camping and tourism purposes. The new grove in Bengħajsa was formed on a 15,000-metre-squared area of disturbed land, including planting over 300 aleppo pine trees, 350 olive trees, 260 holm oak trees, 220 sandaric gum trees (gharghar; Malta's national tree) and another 12 species of trees and shrubs such as judas trees, cypresses, carob trees, pomegranate trees, bay laurel and white mulberry trees.

Ta' Qali is a wide-open space located in central Malta. Shortly before World War II, the area was used to build a military aerodrome and a station of the Royal Air Force (RAF) until the 1950s. Since the departure of the RAF and the closure of the air base, the location has been transformed into a recreational area.

The Ta' Qali National Park Project is one of the largest capital projects related to green spaces, which gives back to the Maltese people around 350,000 square metres of land. The project was launched in mid-2020 with the aim of embellishment and regeneration of the picnic area, camping and jogging tracks, between others. In 2024, around 80,000 trees were planted with a wide variety of native and non-native tree species.

6.2.1.2 Methodological Description

During previous years, Malta was provided the assistance under the European Commission project 'Capacity building activities related to the establishment of Forest Reference Levels (FRLs) and improved inventories' (Task 1) through which experts provided by a consortium led by ICF Consulting Ltd (ICF), and including Aether Ltd and the International Institute for Applied Systems Analysis (IIASA), to prepare and compile the National Forestry and Accounting Plan (NFAP). The Malta country team were assisted primarily through a capacity building in-country visit in October 2018 for the purpose to provide technical support to Malta in the preparation of the NFAP and Forest Reference Level (FRL) for the Compliance Period 2021 - 2025. The

capacity building plan served to address issues that the Malta team were facing in preparing the NFAP and FRL and other issues that were identified by the visiting expert team during the visit, including discussions with relevant local stakeholders to identify and address better the national situation. The visit also served to aid in the development of the Forest Land category of the LULUCF sector. This in fact has benefited Malta, since new data and information on Forest Land was acquired from national stakeholders and entities, to be utilised in the development of estimations within the Forest Land category.

The area updates for Forest Land in the land area representation and eventually updates in the area land use matrix, were performed with the assistance of expert consultants from Aether Ltd. in order to develop the calculations of estimations in the Forest Land category. The below sections provide a description of the Forest Land category information, as well as the methodological description of the estimates.

The stratification of the forest/woodland areas of Malta was created and considered for the purpose of the reporting of the Forest Land sector, and eventually for the compilation of estimations. The stratification of these locations is documented by use of documents and maps which are provided from the national managing authorities and other national associations, which include the Environment Resources Authority (ERA), Ambjent Malta (AM), the Planning Authority (PA) and BirdLife Malta.

The stratification of the forest areas is based on the main criteria of distinguishing

- (i) 'forest in equilibrium' which are classified as forest land older than 100 years, as well as considers forests where these are not properly documented, or else no documentation is available; and
- (ii) (ii) 'age dynamic forest' which are classified as forest younger than 100 years.

The dominant tree species in each of the forest areas is also considered. In addition, age classes were created by documenting the age for forests planted less than 100 years which are considered under the criteria for the 'age dynamic forests'. Documentation on the afforestation criteria which occurred from the period 1990 to the latest reporting year is collected from the national authorities/associations, to be included in the dynamic evolution of the forest area.

In general, the primary data sources for the different forest areas considered for the Forest Land category are the management plans with respect to the Buskett and Wardija sites. For the Foresta 2000 site the management plan considers the area as part of a larger site. The Management Plans for the Buskett, Wardija and Foresta 2000 site were compiled by the ERA, and these are sites forming part of the Natura 2000 network. The inventory compilers also made use of the areas developed from the LUC maps by the collaboration project with MCAST, as described earlier.

With regards to the Mizieb, information on areas were gathered from excel sheets. For the sites of Ġnien il-Mediterran, Wied Fulija and Bengħajsa, information from news articles as well as planting excel sheets were utilised to acquire the rate of plantings for the relevant years.

The use of spreadsheets to process the information and data sources received from the various authorities and associations were important to record the data and ultimately to document the modelling framework. The spreadsheets used were delivered from the relevant national authorities and associations to input the data and information related to the tree characteristics and forest/woodland areas. Moreover, available historic maps from the Planning Authority were also utilised in instances to confirm the area from the geoportal, utilising the orthophotos for certain years that are available.

As a result, the information and documentation received from the entities involved, served to update areas for Forest Land. The actions which have resulted in the improvement in the documentation of the forest/woodland areas were verified from the national authorities and associations such as ERA, Ambjent Malta and BirdLife. The PA geoportal also assisted to document the area or surface which are covered by the relevant forests, as a means to integrate better the area to the previous areas, confirming that the forests are in line with the national definition of Forest Land.

Most trees in Maltese woodland/forests constitute tree types classified as Mediterranean broadleaves and Conifers. Most of the forest areas were planted in historic times, more specifically during the time of the Knights Hospitaller, and are considered as woodland remnants or ancient copses of semi natural woodland. As a result of this, these woodland remnants are protected by the Maltese laws. Logging activities are also prohibited by national laws.

From the yield tables and growth functions for similar species, indicated from other countries having similar land conditions to Malta, it is evident that the equilibrium between biomass growth and loss is reached when the forest is grown for periods longer than 100 years (Montero et al., 2001; Shater et al., 2011).

During discussions at the capacity-building support visit tasks it was analysed that some of the area of forest land remaining forest land under consideration, was actually planted during the last century (1900-2000). For this reason, a better representation had to be developed for the aging classes of the Maltese forests by assigning different growth according to the different ages of strata. According to the information and data gathered from the different data providers the following stratification criteria was proposed and developed for the estimations in Forest Land:

1. Maturity:
 - a. Forest land older than 100 years and forests for which planting time cannot be properly documented are assigned to the stratification criteria or class of 'forest in equilibrium'.
 - b. Forest land which are younger than 100 years, with appropriate documentation of the planting year, are assigned to the stratification criteria or class of 'age dynamic forest'.
2. Dominant species: distinguished in order to classify forests in the strata described above, as:
 - a. 'Conifer dominated' forests
 - b. 'Broadleaved dominated' forests.

Dominant species are especially considered in the stratification for the 'age dynamic forest', and if possible, also for the 'forests in equilibrium'.

Table 6-17 and Table 6-18 below indicate the stratifications according to the criteria as proposed above.

Table 6-17 Stratification of Forest Management.

Forest Land remaining Forest Land (Forest Management)				
Location	Habitat	Dominant tree species	Conifer or Broad-leaved dominant	Age (years)
Buskett Woodland	9340 – Oak Forests	<i>Quercus ilex</i>	Broad-leaved	500+
	9540 – Mediterranean pine forests	<i>Pinus halepensis</i>	Conifer	100+

Forest Land remaining Forest Land (Forest Management)				
(Natura 2000 site)	9320 – Olive and Carob forests	<i>Ceratonia siliqua</i> and <i>Olea europaea</i>	Broad-leaved	100+ and ~50
	92A0 – Poplar and Willow galleries	<i>Salix alba</i> , <i>Populus alba</i> and <i>Fraxinus angustifolia</i>	Broad-leaved	~300-400
	5230 – Arborescent matorral with Bay laurel	<i>Laurus nobilis</i>	Broad-leaved	Unidentified (area difficult to assess)
Ballut tal-Wardija (Nature 2000 site)	9340 – Oak Forests	<i>Quercus ilex</i>	Broad-leaved	500+
	Mediterranean pine forests	<i>Pinus halepensis</i>	Conifer	50+
	Olive and Carob forests	<i>Ceratonia siliqua</i> & <i>Olea europaea</i>	Broad leaved	100+
Miżieb	9540 – Mediterranean pine forests	<i>Pinus halepensis</i>	Broad-leaved	100+

Table 6-18 Stratification of Afforestation.

Afforestation			
Location	Habitat	Dominant tree species	Age (years)
Foresta 2000	Conifer dominated	<i>Pinus halepensis</i> <i>Tetraclinis articulata</i>	Planted around 2004
	Broad-leaved dominated	<i>Arbutus unedo</i> <i>Quercus ilex</i> <i>Quercus coccifera</i> <i>Tamarix sp.</i> <i>Ceratonia siliqua</i> <i>Olea europea</i>	
Buskett	Conifer dominated	<i>Pinus halepensis</i>	Planted 2015-2017
	Broad-leaved dominated	<i>Ceratonia siliqua</i> <i>Salix alba</i> , <i>Salix pedicellata</i> , <i>Populus alba</i> and <i>Fraxinus angustifolia</i> <i>Quercus ilex</i> <i>Laurus nobilis</i> <i>Olea europea</i> <i>Ulmus canescens</i>	
Ġnien il-Mediterran	Conifer dominated Broad-leaved dominated	Only number of planted species was provided thus considered a mix of conifer and broad-leaved dominated	Planted 2019
Miżieb	Conifer dominated	<i>Cupressus sempervirens</i>	

Afforestation			
	Broad-leaved dominated	<i>Quercus ilex</i> <i>Rhamnus alaternus</i> <i>Prunus dulcis</i> <i>Pistacia lentiscus</i> <i>Myrtus communis</i>	Planted 2020
Wied Fulija	Mix of Conifer and broad-leaved dominated	Indigenous species	Planted 2020
Bengħajsa	Mix of Conifer and broad-leaved dominated	<i>Pinus halapensis</i> <i>Olea europea</i> <i>Quercus ilex</i> <i>Tetraclinis articulata</i> <i>Cercis siliquastrum</i> <i>Cupressus sempervirens</i> <i>Ceratonia siliqua</i> <i>Punica granatum</i> <i>Laurus nobilis</i> <i>Morus alba</i>	Planted 2020
Ta' Qali National Park	Conifer dominated	<i>Pinus halapensis</i> <i>Pinus pinea</i> <i>Tetraclinis articulata</i> <i>Cupressus glabra</i> <i>Cupressus sempervirens</i> <i>Araucaria heterophylla</i>	Planted 2020-2024
	Broad-leaved dominated	<i>Quercus ilex</i> <i>Olea europea</i> <i>Laurus nobilis</i>	

For the 'age dynamic forests' documentation on the planting decade was sourced from documents such as management plans and local plans/reports as well as data sheets, where relevant. Whereas when not documented, 'expert judgement' was carried out from ERA and Ambjent Malta following the 'elicitation protocol' as recommended from the IPCC Guidelines, as well as the technical guidance. An assessment of areas (i.e. in term of hectares, or tree numbers in case that the area is not known or cannot be retrieved) belonging to the different strata was collected. Information was collected also, where data was available, for documenting the 'afforested land' or afforestation, for plantings which occurred for the time-series from 1990 to 2023. The Afforestation will be considered also in the transition matrix of the GHG Inventory, to account for the land transitions to Forest Land.

6.2.2 FOREST LAND - FOREST LAND REMAINING FOREST LAND (4.A.1) AND LAND CONVERTED TO FOREST LAND (4.A.2)

6.2.2.1 Methodological Issues

The approach for modelling the above-ground biomass pool is based on a spreadsheet model, which includes the age dynamic forest areas in the different forest strata. The evolution of forest areas is linked to the age specific growth and eventual losses of biomass due to eventual forest management practices, thus, to develop an age dynamic model. The choice of methodology in the spreadsheet model is based on the 'Biomass Gain-Loss Method' approach as evaluated in Section 4.2.1.1 of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

None of these woodland areas are utilised for logging (MEAIM, 2015). FAOSTAT information sourced from the Forestry Production and Trade indicate that the production quantity has never been produced in Malta. As a result, since harvesting and logging is not occurring in Malta, the Harvested Wood Products (HWP) carbon pool is omitted.

There were no "deadwood pool" measurements performed previously in the country and the modelling of this pool. Therefore a projection is developed for the above-ground biomass pool due to the strong linkage between the two pools. For this reason, Malta selected the mortality rates (gains) and decay functions (losses) appropriate to the above-ground biomass development. Given the relatively lower relevance of the deadwood pool, compared to the above-ground biomass, the modelling of the above-ground biomass pool variation was prioritised. Malta has not experienced a significant increase of harvest levels which would have altered the deadwood pool. Therefore, the pool is not expected to become a source of emissions in the future, and the pool variation could be retained as minor.

An assessment, of such a pool of similar forest conditions was provided in the Greek NIR 2018 submission and it was based on values of deadwood pools variations for Mediterranean forests in Central-South Italy (see Figure 9.5. p. 440). However, for the 'forests in equilibrium', it is justified that also the deadwood has no significant variation over time. In the future, in the case that more accurate modelling of above-ground biomass is established, and parameters are obtained for the deadwood, the reviewers encouraged to improve the estimation of the deadwood pool and base it on a spreadsheet simulation linked to the above-ground biomass

pool variations. This will ultimately depend on the level and capacity of data collection from the national stakeholders.

The dynamic age structure module for the above-ground biomass pool is based on the stratification of the Maltese forests, which are explained above. The dynamic development of areas assigned to each age class are dynamically carried forward from year to year throughout the time series. For the stratum of 'forests in equilibrium', it is assumed that an equilibrium has been reached between growth and decay of biomass, and the carbon pool variation is zero. For the strata belonging to the 'age dynamic forests', a classification of the area in age classes is established, the width of each class is based on the accuracy of information on the planting time of the forests (e.g., 5 years, 10 years, etc.). For each successive year, starting from the year 1990, the age of each forest area is recalculated by adding 1 year to the documented age. The simulation is then propagated to the end of the time series, where the simulation is able to provide the age structure in the period. The annual volume of increments for determining the net growth of each stratum and age class is collected for yield tables/growth functions from countries with similar climate and species. Specifically, for conifers, the standing volume and above-ground volume current annual increment is retrieved from Montero *et al.* (2001) representing the growth functions for *Pinus halepensis* in the south of Spain. The increment function is selected according to the fertility conditions of the national attributes. For Mediterranean broadleaves, above-ground biomass standing volume and current annual increments of volume for the different age classes are retrieved from the Italian National Forest Inventory (INFC 2005), considering the category of 'schlerophylls' forests in the Sicily Region. From the MAL SIS (2004) and a report by Sultana (2017) on the soil quality change in the Maltese Islands, it can be assumed that Maltese forests belong to the medium to low classes of fertility.

The current annual increments from the growth functions/tables are consistent to the net annual increments by considering the mortality rates of the different species or compared to the ones of thinned forests. Yearly rate of mortality for similar species was retrieved from Ruiz-Benito *et al.*, (2013). The 'gains' of biomass above-ground biomass during each year were obtained by multiplying the net annual increment by the respective age class area. The biomass 'losses' were not included, since biomass due to the harvesting (cleaning, safety cutting) was not estimated to be relevant. Thus, it can be concluded that in the modelling approaches, the assessment of the biomass loss in the harvest module is not considered because harvest is not proportional to the above-ground biomass growth. As a result, the projection of biomass losses due to harvest assumes a fixed amount.

In the carbon pool variation module, the variation of above-ground biomass is converted, measured in tonnes CO₂. The sum of gains for each year provides the annual net variation of the above-ground biomass volume. The average variation of above-ground volume (m³) is converted in tonnes of CO₂ according to the conversion coefficients of 2006 IPCC Guidelines for each forest type (following the recommended conversions from m³ to oven dry tonnes and from oven dry tonnes to tonnes Carbon in Tables in section 4.5 of 2006 IPCC report). The conversion from tonnes C into CO₂ is obtained by applying a multiplier of 3.67 (or 44/12). The algebraic sum of the FRL for the 'forests in equilibrium', the 'age dynamic forests' and the 'afforested land' provides the total final increment for the above-ground biomass pool.

The model approach developed in the spreadsheet model considers the above-ground biomass pool including estimations in the 'age dynamic forest' pools for the forest sites which are less than 100 years. As stated earlier the model is based on the 'gains and losses' approach as indicated in the 2006 IPCC Guidelines. The estimations for the biomass pool are calculated based on the stratification classes of 'forest in equilibrium' and 'age dynamic forest', as well as considering the stratification of the dominant tree species for each stratification class, which are divided into conifer dominated and broad-leaved dominated, with tree species being younger than 100 years respectively, and also considering the afforestation criteria. The estimations include the calculations for dynamic growth for the 'age dynamic forests' and for the afforestation criteria. As explained earlier, for the stratum of 'forests in equilibrium' no dynamic is included, as for these forests, it is assumed that an equilibrium has been reached between growth and decay of biomass and the carbon pool variation is zero.

The dynamic age structure module for the above-ground biomass pool is estimated for the strata belonging to the 'age dynamic forests', by assessing the classification of the area for the time series in the age classes for the dominant tree species of each forest site. As mentioned above, the annual volume of increments for determining the net growth of each stratum and age class, is collected from yield tables/growth functions for countries with similar climate and species to that of Malta. The yield tables for the 'conifer dominated' are retrieved from Montero *et al.* (2001), considering the fertility class Q14. The age classes shown are the last value of the age class in terms of increment e.g. 20 means less than or equal to 20, 30 means from 21 to 30 years old, etc. Table 6-19 below show the increments for the 'conifer dominated' and 'broad-leaved dominated' stratum, as adopted from the mentioned reports.

Table 6-19 Q14 (fertility class). Moderate thinning columns from the "Main crop after moderate thinning" (in order to account already for mortality). Adopted from Montero *et al.* (2001).

Age (years)	class	Standing volume (m ³ ha ⁻¹)	Current Annual Increment (m ³ ha ⁻¹ year ⁻¹)	Density (trees ha ⁻¹)	Tree size (m ³ tree ⁻¹)
20		25	1.24	1482	0.02
30		52	2.74	1342	0.04
40		77	2.53	1006	0.08
50		106	2.85	997	0.11
60		124	1.77	797	0.16
70		138	1.43	684	0.20
80		150	1.16	608	0.25
90		159	0.94	554	0.29
100		167	0.76	515	0.32
110		173	0.63	486	0.36
120			0.00		

The Mean Annual Increment for the Q14 class (m³ ha⁻¹ year⁻¹) is calculated by dividing the last significant age class (110 years) to the standing volume to acquire the mean value of 1.57 m³ ha⁻¹ year⁻¹. This value is based on medium to low fertility, soil depth 20-40 cm and maximum height of trees 13m.

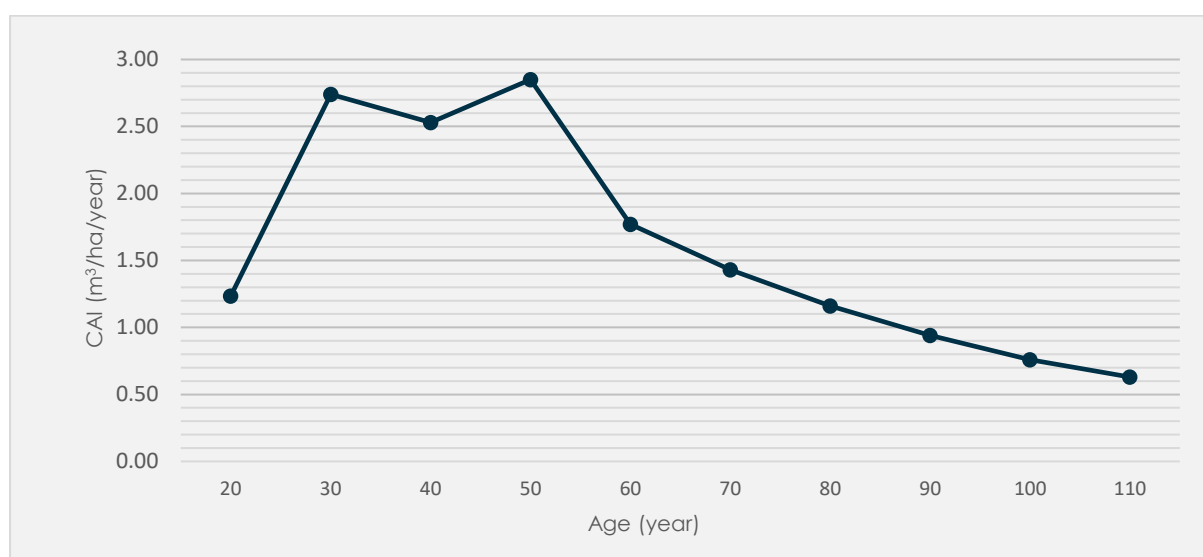


Figure 6-8 Current annual increment for 'conifer dominate' based on the Q14 Fertility class.

A simulation for natural mortality effect for the 'conifer dominated' stratum was created to verify the mortality for *Pinus halepensis*, where the tree density of the forest for which increment was provided was compared to a forest where light thinnings were performed (considering a silvicultural management similar to natural mortality). The yearly mortality rate as number of trees was adopted from Ruiz-Benito *et al.* (2013). The density was recalculated to verify that the "moderate thinnings" is enough to represent the mortality in the stand as the "natural mortality", since the stand has the same density. Indeed, the density of the Q14 fertility is quite similar to the density values as adopted from Ruiz-Benito *et al.* (2013), thus, a moderate thinning represents well already net increments (net of mortality). The exercise was done relative to a 10-year time step. Table 6-20 indicates the simulation of natural mortality effect.

Table 6-20 Simulation of natural mortality effect for 'conifer dominated' based on Q14 class. Adopted from Ruiz-Benito *et al.* (2013).

Age (years)	Density (trees ha ⁻¹ after mortality)	Mortality rate (from Ruiz-Benito <i>et al.</i> 2013)	Dead trees (trees ha ⁻¹)
20	1586	0.015	
30	1348	0.015	238
40	1159	0.014	189
50	997	0.014	162
60	867	0.013	130
70	755	0.013	113
80	664	0.012	91
90	598	0.010	66
100	538	0.010	60
110	484	0.010	54
120			

The yield increments for the 'broad-leaved dominated' were retrieved from the tables indicating the mixed Mediterranean broadleaves forest "schlerophylls" in age classes from Sicily according to the Italian National Inventory of Forests and Carbon stock (INFC, 2005). Table 6-21 indicates the values for the 'broad-leaved dominant' species.

Table 6-21 Increment for mixed Mediterranean broadleaves forest "sclerophylls" in age classes. Adapted from Sicily according to NFI Italy tables (CFS-CRA 2005. Italian National Inventory of Forests and Carbon stock (INFC 2005)).

Age (years)	Class	Middle in age class (year)	Current Annual Increment ($\text{m}^3 \text{ha}^{-1} \text{year}^{-1}$)	Standing Volume ($\text{m}^3 \text{ha}^{-1}$)	Density (trees ha^{-1})	Tree Size ($\text{m}^3 \text{tree}^{-1}$)
11-20		15	0.70	10.50	1800	0.01
21-30		25	3.90	49.50	1600	0.03
31-40		35	3.70	86.50	1400	0.06
41-80		60	3.60	176.50	1200	0.15
81-120		100	1.20	224.50	800	0.28
>120			0.00			

Notably, the current annual increment does not assume deadwood, since it was considered separately and thus assumed net of mortality. The density of trees indicated in the table is only indicative, based on mixed Mediterranean forests in Palahí, *et al.* (2008). Furthermore, the tree size is indicative as well, which is calculated and based on the standing volume and density. The Mean Annual Increment was calculated using the same method as for Table 6-19, with a mean value of $2.2 \text{ m}^3 \text{ha}^{-1} \text{yr}^{-1}$. For the broadleaves, as recommended by the expert reviewers, information on the type of management (tree density) was not directly linked to the increments, thus, it was more difficult to verify if mortality was excluded from the increments. Nevertheless, this forest should be at least partly managed and therefore, the increments exclude some of the mortality from the gross increment.

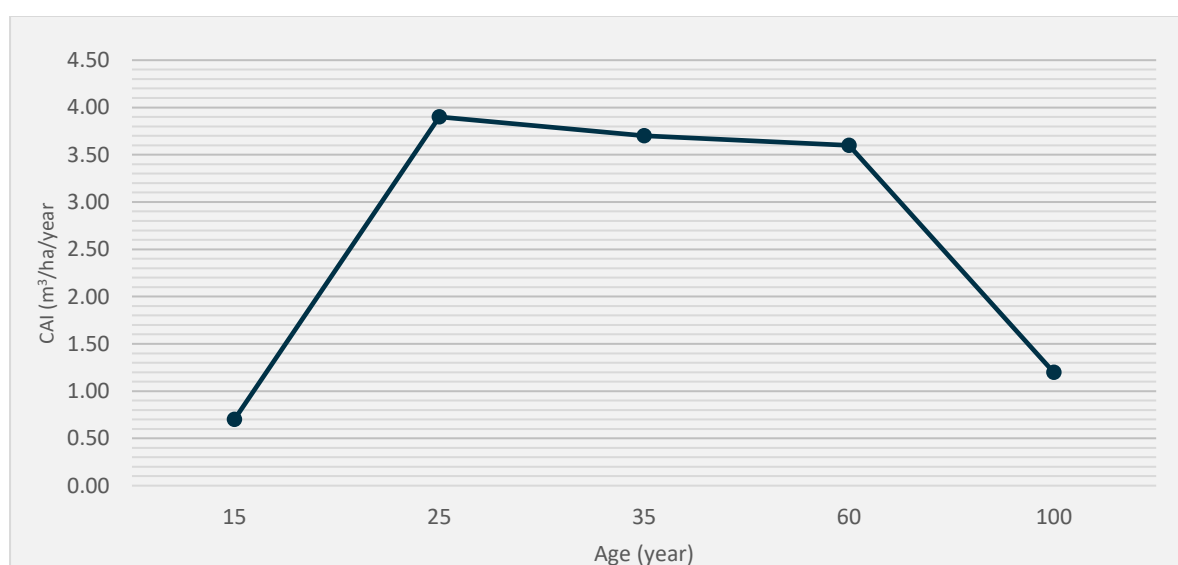


Figure 6-9 Annual increment for 'broad-leaved dominated' based on the Italian National Inventory of Forests and Carbon stock.

With regards to tree mortality and cuttings, the information received relates only to cuttings which occurred in Foresta 2000. Relevant information on the other sites was not occurring or was not received. The information received indicates that few types of species underwent tree cutting due to vandalism in specific years only. It is to note, as Ambjent Malta and BirdLife confirmed, that all the species were very young when these were vandalised (less than 10 years old), and their removal is not due to "prescribed management" but to external factors. In addition, this area has been recently afforested, and it was not planned to be harvested. Therefore, the expert reviewers suggested to not take an average or dynamic harvest of the area, because these have been exceptional events not included in the management of the area. As a result, the dynamic simulation for the harvest was not evaluated.

The estimations of the above-ground biomass carbon pool are calculated in the model spreadsheet, where the estimations are presented in the tables below. The calculated increments for the stratification classes related to the forest sites are based on the dynamic growth simulation evaluated in the model spreadsheet. The harvest dynamic simulation is not evaluated. The reason was provided in previous sections.

The calculated increments for the stratification classes related to the forest sites were computed using the values from the yield table/curves for current annual increment (CAI in $\text{m}^3 \text{ha}^{-1} \text{year}^{-1}$) at net of mortality for the pine dominated class and broadleaved dominated class in Table 6-19 and Table 6-21. The values are based on the dynamic age specific value of the forest classes when these reach the specific age during the time series. The Biomass Expansion Factor (BEF) from stemwood to whole aboveground biomass is assumed to be "1".

The increment values for the respective tree species and locations were multiplied by the default biomass conversion and expansion factors (BCEF) for the conversion from m^3 to tonnes dry matter of increments, multiplied by the Carbon Fraction of aboveground forest biomass for the conversion from tonnes dry matter to tonnes Carbon, multiplied by the default parameter R which is the ratio of below-ground biomass to aboveground biomass, and finally multiplied by 3.67 (as sourced from the 2006 IPCC Guidelines, Section 2.2.3, page 2.11) for the conversion from tonnes Carbon to tonnes CO_2 . Table 6-22 and Table 6-24 indicate the default values utilised for the increment conversions, as retrieved from the IPCC Guidelines:

Table 6-22 Carbon fraction of aboveground forest biomass.

Domain	Part of Tree	Carbon Fraction, (DF) [tonne C (tonne d.m.) ⁻¹]	Source
Temperate and Boreal	Broad-leaved	0.48	2006 IPCC Guidelines Volume 4 Part 1 – Table 4.3
	Conifers	0.51	

Table 6-23 Default parameter R - Ratio of below-ground biomass to aboveground biomass.

Domain	Part of Tree	R	Source
All	All	0.3	Federici et al., 2008

Table 6-24 Default biomass conversion and expansion factors (BCEF) [tonnes biomass (m³ of wood volume)⁻¹].

Climatic Zone	Forest Type	Growing stock level (years)	BCEF _i [tonnes biomass m ³ of wood vol) ⁻¹]	Source
Mediterranean, dry tropical, subtropical	Hardwoods	<20	1.50	Table 4.5 2006 IPCC Guidelines
	Conifers	<20	1.50	Table 4.5 2006 IPCC Guidelines
	Hardwoods	21 - 40	0.50	Table 4.5 2006 IPCC Guidelines
	Conifers	21 - 40	0.40	Table 4.5 2006 IPCC Guidelines
	Conifers	41 - 100	0.45	Table 4.5 2006 IPCC Guidelines

As a final step, to calculate the total increment in the stratification classes the annual increment per ha was multiplied by the area of each age class. The specific ages are retrieved from Table 6-17 and Table 6-18 accordingly. Table 6-25 represents the biomass estimations in category 4.A.1 Forest Land remaining Forest Land from 1990 - 2024.

Table 6-25 Biomass estimations in Forest Land remaining Forest Land.

Year	Biomass (kt CO ₂ eq)
1990	-0.02
1991	-0.01
1992	-0.01
1993	-0.01
1994	-0.01
1995	-0.01
1996	-0.01
1997	-0.01
1998	-0.01
1999	-0.01
2000	-0.01
2001	-0.01
2002	-0.01
2003	-0.01
2004	-0.01
2005	-0.01
2006	-0.01
2007	-0.01
2008	-0.01
2009	-0.01
2010	-0.01
2011	-0.01
2012	-0.01
2013	-0.01
2014	-0.01
2015	-0.01
2016	-0.01
2017	-0.01
2018	-0.01
2019	-0.01
2020	-0.01
2021	-0.01
2022	-0.01
2023	-0.06
2024	-0.06

In relation to the soil organic carbon we follow a Tier 1 approach, which assumes that when Forests remain unchanged their carbon emissions in mineral soils remain constant if no significant changes in management or forest type or disturbances occur. As such, SOC emissions from Forest Land remaining Forest Land uses notation key N.A.

6.2.3 FOREST LAND – LAND CONVERTED TO FOREST LAND

The same methodology was considered and produced for estimations in conversions to Forest Land.

The calculations of Dead Organic Matter (DOM) in Land converted to Forest Land are estimated as according to Chapter 2 of the 2006 IPCC Guidelines, conversion to Forest Land results in build-up of litter and dead wood carbon pools starting from zero carbon in those pools. A Tier 1 approach was considered to calculate the estimates of DOM using Equation 2.23 from Chapter 2 of the 2006 IPCC Guidelines, where, the conceptual approach to estimating changes in carbon stocks in dead wood and litter pools is to estimate the difference in C stocks in the old and new land-use categories and to apply this change in the year of the conversion (carbon losses), or to distribute it uniformly over the length of the transition period (carbon gains).

The 20-year period was considered for the area undergoing conversion from old to new land-use category in the equation. For the litter stock under the new land-use category C_n , the Tier 1 default values for litter C stock for Broadleaf deciduous of 28.2 tonnes C ha⁻¹, and 20.3 tonnes C ha⁻¹ for Needleleaf evergreen forest types were utilised, considering the Warm Temperate, dry climate parameters. It is to note that the default values for dead wood carbon stocks are not available in the IPCC Guidelines, thus, only the carbon stocks for litter were calculated for the DOM pool, as previously explained in section 1.4.2.1. For the litter stock under the old land-use category C_o the default value of 0 was utilised, as per the 2006 IPCC Guidelines. The default value of 20 was utilised for the time-period of the transition from old to new land-use category. For the conversion of Cropland to Forest Land and Grassland to Forest Land both the broadleaf deciduous and needleleaf evergreen species types are present, thus the appropriate factor was applied to the area of the species type present. To acquire the annual change in carbon stocks in litter, the area is multiplied by subtracting the litter stocks C_n to C_o and dividing by the time-period of the transition.

Table 6-26 below indicates the emission factors used for the calculation of DOM in conversions to Forest Land.

Table 6-26 Default Emission Factors for litter carbon stocks.

Parameter	Parameter Description	Emission Factor	Identifier	Source
Land conversion to Forest Land - Litter carbon stocks of mature forests	Warm Temperate, dry - Broadleaf deciduous	28.2 tonnes C ha ⁻¹	Default value for litter C stock	Table 2.2 2006 IPCC Guidelines
	Warm Temperate, dry - Needleleaf evergreen	20.3 tonnes C ha ⁻¹		

For the soil organic content changes in land conversions within Forest Land, Equation 2.25 of the '2006 IPCC Guidelines for National GHG Inventories' was used. The values for Annual Cropland and Other Grassland were required to estimate the conversions.

According to the review question "MT-4A-2025-0001" from the 2025 submission, the Expert Review Team has pointed out that:

The TERT notes that based on the SOC values currently applied for Cropland and Grassland from the LIFE Project Medinet, the most appropriate SOC_{REF} value is 38 t C ha⁻¹ (2006 IPCC Guidelines, Table 2.3, see page 36 https://www.unitus.it/wp-content/uploads/2023/12/A5-Gains-and-Losses-in-SOC_compressed-1.pdf) and that the SOC_{REF} value should be consistent across all land use categories.

Later, during the Capacity Building exercise that took place in November-December 2025, the Expert Review Team has pointed out that, for consistency, the SOC value for Maquis grassland should be 55.2 tonnes C ha⁻¹ present at table 26 of the Life Project MediNet and that it is likely to be the most representative SOC of Forest Land, and thus, we have considered a SOC_{REF} of 55.2 tonnes C ha⁻¹ for this submission.

For Annual Cropland and Other Grassland the values from the 'LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region' were considered. For Annual Cropland the average SOC stock resulting from the consolidated MediNet database (M+L) was considered from Table 34 choosing the appropriate soil and climate conditions for

Malta - 'HAC+WTdry'. For Other Grassland, it was recommended by the Expert Review Team to use the SOC stock value of 49.6 t C ha⁻¹ from Table 23 of the same report.

The 20-year transition cumulative areas were utilised in the estimation. Table 6-32 indicates the default parameters used to calculate the SOC changes in the conversions.

Table 6-27 represents the biomass, DOM and SOC estimates in category 4.A.2 Land converted to Forest Land from 1990 - 2024.

Table 6-27 Biomass, DOM and SOC estimations in conversions to Forest Land.

Year	Biomass (kt CO ₂ eq)	DOM (kt CO ₂ eq)	SOC (kt CO ₂ eq)
1990	0	0	0
1991	0	0	0
1992	0	0	0
1993	0	0	0
1994	0	0	0
1995	0	0	0
1996	0	0	0
1997	0	0	0
1998	0	0	0
1999	0	0	0
2000	0	0	0
2001	0	0	0
2002	0	0	0
2003	0	0	0
2004	0.26	-0.07	-0.01
2005	-0.04	-0.07	-0.01
2006	-0.04	-0.07	-0.01
2007	-0.04	-0.07	-0.01
2008	-0.04	-0.07	-0.01
2009	-0.04	-0.07	-0.01
2010	-0.04	-0.07	-0.01
2011	-0.04	-0.07	-0.01
2012	-0.04	-0.07	-0.01
2013	-0.04	-0.07	-0.01
2014	-0.04	-0.07	-0.01
2015	0.01	-0.09	-0.02

Year	Biomass (kt CO ₂ eq)	DOM (kt CO ₂ eq)	SOC (kt CO ₂ eq)
2016	-0.05	-0.09	-0.02
2017	-0.05	-0.09	-0.02
2018	-0.14	-0.09	-0.02
2019	-0.03	-0.13	-0.03
2020	0.43	-0.28	-0.07
2021	-0.20	-0.28	-0.07
2022	-0.16	-0.28	-0.07
2023	-0.16	-0.28	-0.07
2024	0.52	-0.47	-0.15

6.2.4 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

The uncertainty for the Forest Land category biomass calculations was challenging to determine, noting that Emission factors from studies other than the IPCC Guidelines were chosen and utilised to perform the estimates. To this end, the studies did not reveal any information on uncertainty analysis, thus, this was unavailable. Moreover, the EFs chosen and indicated in the IPCC Guidelines were also being referred from other studies carried out. Nevertheless, the uncertainty of 9% was acquired for the carbon fraction of aboveground forest biomass acquired from the 2006 IPCC Guidelines Volume 4 Part 1 – Table 4.3, which was referenced from the study in which the emission factor was acquired from.

On the other hand, the uncertainty for the DOM calculations was calculated based on the emission factors utilised to estimate the emissions and expressed as percentages. The uncertainties of the default litter C stocks emission factors to estimate the annual change in carbon stocks in litter were calculated by estimating the average between the difference of the 5th and 95th percentiles (from simulations of inventory plots) of the default factors gathered from Table 2.2 of the 2006 IPCC Guidelines, using the equations: $((5\text{th or } 95\text{th percentiles} - \text{EF}) / \text{percentile range}) * 100$ or $((\text{EF} - 5\text{th or } 95\text{th percentiles}) / \text{EF}) * 100$. Table 6-28 below indicates the uncertainty levels for the Emission Factors used:

Table 6-28 Uncertainty in Forest Land category.

Category / sub-category	Parameter	Uncertainty (%)	Source	Remark
Land conversion to Forest Land - Litter carbon stocks of mature forests	Warm	18%	Table 2.2 2006 IPCC Guidelines	5th and 95th % - range from 23.4
	Temperate, dry - Broadleaf deciduous			- 33.0 (Calculated as an average between the difference of the percentile range estimates of the default factors)
	Warm	15%		5th and 95th % - range from 17.3
	Temperate, dry - Needleleaf evergreen			- 21.1 (Calculated as an average between the difference of the percentile range estimates of the default factors)

As a result of this assessment, the total uncertainty in Forest Land for CO₂ estimates is 13.

Further information on the respective trends in the uncertainties for all the categories is presented in the Uncertainty Section in Chapter 1 and separate detailed information on uncertainties can be found under each respective category.

6.2.5 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Data that is input in the working spreadsheet such as the activity data and the emissions factors are double-checked to ensure accuracy with the data entry, and moreover, the methodology is checked with the 2006 IPCC Guidelines and 2019 IPCC Refinement. When possible, the areas were verified internally when utilising different sources, such as datasheets, management plans, certain expert judgement and the map server. This was done to maintain accuracy with the areas in Forest Land throughout the time-series.

Please refer to Table 6-11 for the complete list of QA/QC checks produced, which is relevant for the Activity Data and Emissions Factors of all categories.

6.2.6 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations for the Forest Land category include a series of changes/improvements following the 2025 review recommendations and capacity building:

- The land-use matrix has been fully revised in order to tackle inconsistencies and to incorporate the data from the 2021 MCAST Report.
- SOC calculations for Land converted to Forest Land have been determined for the whole time-series.
- Addition of the determination of CO₂ and non-CO₂ emissions from wildfires.
- Correction of a mistake found in formulae for determination of SOC stocks from the conversion of Other Grassland to Forest Land.
- Update of the CAI in order to reach the standing volume for each decade.
- Inclusion of the below-ground biomass in the determination of Forest Land biomass which was not being taken in consideration.
- SOC_{REF} updated to use the Maquis Grassland SOC value of 55.2 t C ha⁻¹ from table 26 of the LIFE Project MediNet, as it was considered to better represent the Maltese context.
- SOC stock value for Other Grassland has been updated to use the value of 49.6 t C ha⁻¹ from Table 23 of the LIFE Project MediNet for consistency.
- There were no estimates associated with the Losses from the previous land use converted to Forest Land categories, hence Losses have been included for Cropland converted to Forest Land and Grassland converted to Forest Land.
- In 2022, the conversion of Grassland to Forest Land from 2004 completed 20 years and thus, started being considered as Forest Land remaining Forest Land.

Table 6-29 Recalculations in Forest Land category.

Year	Forest Land (kt CO ₂ eq.) as reported in the previous inventory report (AR5 GWPs)	Forest Land (kt CO ₂ eq.) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq.
1990	-0.01	-0.02	0.300%	-0.004
1991	-0.01	-0.01	-0.161%	0.002
1992	-0.01	-0.01	-0.126%	0.002
1993	-0.01	-0.01	-0.089%	0.001
1994	-0.01	-0.01	-0.048%	0.001
1995	-0.01	-0.01	-0.004%	0.000
1996	-0.01	-0.01	0.045%	0.0005

Year	Forest Land (kt CO ₂ eq.) as reported in the previous inventory report (AR5 GWPs)	Forest Land (kt CO ₂ eq.) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq.
1997	-0.01	-0.01	0.099%	-0.001
1998	-0.01	-0.01	0.159%	-0.001
1999	-0.01	-0.01	0.225%	-0.002
2000	-0.01	-0.01	0.300%	-0.002
2001	-0.01	-0.01	0.071%	-0.001
2002	-0.01	-0.01	0.092%	-0.001
2003	-0.01	-0.01	0.115%	-0.001
2004	-0.08	0.17	-3.041%	0.247
2005	-0.08	-0.14	0.665%	-0.054
2006	-0.08	-0.14	0.655%	-0.054
2007	-0.08	-0.14	0.645%	-0.053
2008	-0.08	-0.14	0.636%	-0.053
2009	-0.08	-0.14	0.626%	-0.052
2010	-0.08	-0.14	0.617%	-0.052
2011	-0.08	-0.13	0.587%	-0.050
2012	-0.09	-0.13	0.578%	-0.049
2013	-0.09	-0.13	0.568%	-0.049
2014	-0.09	-0.13	0.559%	-0.048
2015	-0.11	-0.11	-0.018%	0.002
2016	-0.11	-0.17	0.587%	-0.064
2017	-0.11	-0.17	0.577%	-0.063
2018	-0.11	-0.07	-0.403%	0.045
2019	-0.12	0.43	-4.691%	0.543
2020	-0.12	0.08	-1.647%	0.200
2021	-0.13	-0.55	3.363%	-0.425
2022	-0.13	-0.51	2.883%	-0.378
2023	-0.14	-0.56	3.110%	-0.423
2024	N.A.	-0.16	N.A.	N.A.

6.2.7 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Improvements will continue to be made following the end of the collaboration project with the Malta College of Arts, Science and Technology (MCAST), for the generation of land-use and land coverage mapping of the Maltese Islands, thus, to find a new solution in order to achieve a complete and more accurate spatial explicit representation of land use and tracking changes over time in Malta for the time-series.

6.3 CROPLAND (ETF 4.B.)

6.3.1 CATEGORY DESCRIPTION

Agriculture is the largest land user on the island (49% of total land surface in 2024). The majority of agricultural holdings in Malta and Gozo are relatively small where around 75% of the agricultural holdings have a Utilised Agricultural Area (UAA) of less than 1 hectare each. Medium-sized agricultural holdings made up of around 25% of the total. Such holdings comprise between 1 and 5 hectares of UAA. Around 200 are landless indoor livestock holdings which are likely to include some of Malta's largest farm businesses, along with some of the largest and more specialised horticultural farms and vineyards. Most small farms in Malta grow predominantly fruit and vegetables, fodder crops, with some permanent cropping (citrus, olives, vines) (MEAIM, 2015).

Agricultural landscape is one of very small parcels of land, frequently arranged in terraces, and surrounded by dry-stone ('rubble') walls along which grow a variety of wild flora. In the widest valleys, fields are somewhat larger and there is a notable occurrence of horticulture under plastic or glass – most commonly using polytunnels. Prickly pear and other shrubs frequently appear along boundaries between cultivated surfaces, and landscape bears the marks of both historic and current water management systems, with rock-bounded channels to direct rainwater down, across slopes and valleys, as well as frequent top-structures of wells which were the traditional subterranean rainwater reservoirs. There is also evidence of partial land abandonment, where former terraces are breaking down slowly as the land has ceased to be actively farmed, and steppe vegetation may re-establish across the land surface if there is sufficient soil depth to encourage it.

Land use on Malta's farms is classified into 3 broad categories, according to the Rural Development Programme 2014 - 2020 (MEAIM, 2015):

- Arable land – accounts for the larger land-based farms which grow fruit and vegetables as well as having forage crops and/or fallow land;
- Permanent crops – cover citrus, olives, vines;
- Kitchen gardens – much smaller holdings that grow a wide range of horticultural crop types.

According to the Agriculture and Fisheries survey of 2014 released by NSO (NSO, 2016) the definitions considered for land use covered by cropland and farms are the following:

- Agricultural holding: single unit which has a single management, and which produces agricultural products. A holding may have agricultural land in different localities and hence, all information related to it is taken at the holder's residence.
- Utilised agricultural area (UAA): all the land used by the holding for agricultural production, whether rented or family owned. This includes arable land and permanent cropping.
- Arable land: land which is worked regularly, generally under a system of crop rotation such as potatoes, vegetables, fodder and fallow land. The area under greenhouses is included under this heading.
- Fallow land: land which is included in the crop rotation system but is not producing a harvest and is left to recover for the duration of the crop year.
- Permanent crops: land cultivated with crops that occupy the land for long periods and need not be replanted after each harvest.
- Kitchen Gardens: include those areas devoted to the cultivation of agricultural products mainly intended for consumption by the holder and his household.

The average soil organic matter level in the sampled top soils in Malta ranges from 0.4% to 2.3%, and just above the 2% soil organic carbon threshold, below which potentially serious decline in soil quality is expected to occur. The soils' suitability for agronomic purposes is limited by a number of factors, predominantly the unfavourable soil chemical status as a result of alkalinity and the calcareous nature of the soils, shallow depth to bedrock, low soil organic matter, high soil stoniness, and unfavourable water regime as a result of an impermeable surface crust. Soils with a carbonate and bicarbonate content greater than 25% occupy approximately 91% of the total country area. Very shallow soils (<25cm) and shallow soils (> 25cm and < 50cm) occupy 58% of the country's area. 40% of soils are estimated to contain more than 15% coarse fragments (MAL SIS, 2004).

Liming of agricultural soils is not applicable to Malta as soils have large calcium carbonate content (MAL SIS, 2004). Maltese soil types are classified as Leptosols, Vertisols, Calcisols, Luvisols, Cambisols, Regosols or Arensols. Of these, Calcisols occupy approximately 27% of total country area, whereas Luvisols and Leptosols are the most common groups. Calcisols are calcareous (lime-rich) soils with significant accumulation of secondary calcium carbonates, generally developed in dry areas. The Maltese soils are now relict soils since it has developed under different climatic conditions from the more recent one.

For inventory purposes, local cropland was split into two types:

- Annual crops which are harvested each year, so there is no long-term storage of carbon in biomass; and,
- Perennial woody crops which constitute vegetation in orchards, vineyards and agroforestry systems capable of storing significant carbon in long-lived biomass.

Under this category, CO₂ removals from living biomass and soil carbon from sub-category Cropland remaining Cropland and sub-category Land converted to Cropland have been reported. Field burning of agriculture residues estimates are reported as Not Occurring in the ETF. In accordance with B2 of the first set of national Good Agriculture and Environment Conditions (GAEC) adopted for Malta, stubble and vegetable residue should not be burnt in field or on site (Sammut, 2015).

Activity data on Cropland area coverage as available from the 2001 Agriculture Census (NSO, 2003) was used for the years 1970 to 1983, whereas for some of the years starting from 2001 and onwards activity data on these two categories (as published by the NSO) has been used such as the Agriculture and Fisheries statistics. In some instances, Farm Structure Surveys were used as well. It is to note that for some years the areas were not available in the NSO census or statistics and as a result, these were extrapolated or interpolated as necessary to gap fill the years in the whole time-series. Moreover, the areas developed from the LUC maps were also integrated with the time-series.

6.3.2 CROPLAND - CROPLAND REMAINING CROPLAND (4.B.1)

6.3.2.1 Methodological Issues

The methodology applied to assess the changes in carbon in cropland biomass was a Tier 1 method based on the aggregation of area estimates for perennial crops. This methodology

was applied with the help of the Joint Research Centre (JRC). As vines are the most abundant crop in Malta, only values relating to vineyards are considered. In the absence of country-specific values, it was suggested by the experts during the capacity building support that Malta considers using the values estimated by other countries. Since Malta has characteristics such as typology and climate similar to the Mediterranean, it was recommended to consider improving the current applied factors using new sets of parameters available through the LIFE Project MediNet.

LULUCF experts recommended to use the values available from the LIFE Project MediNet. The same methodology was maintained as in previous submissions, established with the help of the JRC. It is strongly encouraged not to use the default value of 63 t C ha^{-1} from the IPCC Guidelines, since it is not appropriate for most Maltese conditions. In this case, the factors adopted by the LIFE Project MediNet report 'Biomass Data on Cropland and Grassland in the Mediterranean Region' from Table 27 (Canaveira *et al.*, 2018) were taken into consideration for Malta and will thus be utilised, which considers the value of $9.9 \text{ tonnes C ha}^{-1}$ for vineyards. According to the report the type of perennial crop, which in this case for the crop vineyard, achieves the carbon stock at maturity, i.e. 20 years after the date of planting. The areas for the years utilised for these calculations were taken from the land use matrix.

For the calculation of biomass changes in the land use conversion, different biomass stock factor values were used to acquire the value for the C stock in biomass (ΔC). The main values required were for Annual and Perennial Cropland, as well as for Maquis and Other Grassland. The values for Maquis and Other Grassland were required to estimate the conversions coming from Grassland. For Annual Cropland and Other Grassland the default values were used since the carbon stock in biomass is after one year as indicated in Table 6-30. On the other hand, for Perennial Cropland and Maquis Grassland the values from the LIFE Project MediNet were used since values for the Mediterranean Region are presented, and therefore the values are deemed to be appropriate for the Maltese case. These are also presented in the table below.

The value as above for the Perennial Cropland of 9.9 t C ha^{-1} was acquired from the default carbon stocks at maturity for vineyards stock for Perennial Cropland. This was divided by the 20 years maturity cycle to acquire the biomass C accumulation rate value of $0.50 \text{ t C ha}^{-1} \text{ y}^{-1}$ (also present in report 'Biomass Data on Cropland and Grassland in the Mediterranean Region', see Table 30). For Annual Cropland, the default biomass C stock present on land converted to Cropland in the year following conversion was revised from the 2019 IPCC Refinement for this year, thus considering the value of $4.7 \text{ tonnes C ha}^{-1}$ from the updated

Table 5.9 of 2019 Refinement to the 2006 IPCC Guidelines. For the Maquis Grassland value of 18.8 t C ha^{-1} acquired from the same report Table 27 for the category 'Shrublands' and divided by the 20 years maturity cycle to acquire the biomass C accumulation rate value of $0.94 \text{ t C ha}^{-1} \text{ y}^{-1}$ (also present in Table 30 from same report). For the Other Grassland sub-category, the default value of 6.1 t dm ha^{-1} from Table 6.4 of the 2006 IPCC Guidelines is multiplied by default expansion factor of the ratio of below-ground biomass to above-ground biomass for Woodland of 0.5 from Table 6.1 of the 2006 IPCC Guidelines to acquire the value of 3.05 t C ha^{-1} as a result.

Table 6-30 Average biomass stock values and Carbon stock values for biomass estimations.

Sub-sector	Parameters		Reference
	Average biomass stock	Carbon stock in biomass	
Annual Cropland	NA	4.7 t C ha^{-1}	Table 5.9 (updated) 2019 Refinement to the 2006 IPCC Guidelines
Perennial Cropland (vineyards)	9.9 t C ha^{-1}	$0.50 \text{ t C ha}^{-1} \text{ y}^{-1}$	LIFE Project MediNet - Biomass Data on Cropland and Grassland in the Mediterranean Region - Table 27 and Table 30
Maquis Grassland	18.8 t C ha^{-1}	$0.94 \text{ t C ha}^{-1} \text{ y}^{-1}$	LIFE Project MediNet - Biomass Data on Cropland and Grassland in the Mediterranean Region - Table 27 and Table 30
Other Grassland	$6.1 \text{ t d.m. ha}^{-1}$	3.05 t C ha^{-1}	Table 6.4 and Table 6.1 2006 IPCC guidelines

The conversion occurring within the category Cropland are Annual Cropland converted to Perennial Cropland and vice-versa. For these conversions, the net biomass stock was calculated using Equations 2.15 and 2.16 in Chapter 2 of the '2006 IPCC Guidelines for National GHG Inventories'. Table 6-31 below indicates the rationale for calculations of living biomass (LB) in these conversions:

Table 6-31 Calculation rationale of living biomass (LB) in Cropland remaining Cropland.

Land conversion	LOSS				GAINS			
	Loss	t C ha ⁻¹	years	area to use	Gain	t C ha ⁻¹	years	area to use
Perennial Cropland to Annual Cropland	Mature LB in Perennial CL	9.9	1	annual	Annual CL LB in the year following conversion	4.7	1	annual
Annual Cropland to Perennial Cropland	LB in Annual CL	4.7	1	annual	Accumulation rate (OR maximum LB in perennial/year s to reach maturity)	0.50	20	cumulative

For the soil organic content changes in land conversions within Cropland, Equation 2.25 of the '2006 IPCC Guidelines for National GHG Inventories' was used. As stated above, the values for Maquis and Other Grassland were required to estimate the conversions coming from Grassland.

For Annual Cropland, Perennial Cropland, Maquis Grassland and Other Grassland the values taken from the 'LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region' were considered. For Perennial Cropland the average SOC stock resulting from the consolidated MediNet database (M+L) was considered from Table 35 choosing the appropriate soil and climate conditions for Malta - 'HAC+WTdry'. For Annual Cropland, Maquis Grassland and Other Grassland the same values were used as in Section 6.2.3. above.

The 20-year transition cumulative areas were utilised in the estimation. Table 6-32 below indicates the default parameters used to calculate the SOC changes in the conversions.

Table 6-32 Cropland and Grassland emission factors for SOC changes calculation.

Parameters	Values	Reference
Climate region	Warm temperate dry	Figure 3A.5.1 – 2006 IPCC Guidelines
Soil type	High activity clay soils - HAC soils	Table 2.3 (updated) of 2019 IPCC Guidelines Refinement Volume 4 AFOLU
Default Soil Organic C stock (SOC_{REF})	55.2 t C ha ⁻¹	LIFE Project MediNet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 26
Annual Cropland stock change factors (t C ha⁻¹)		
HAC+WTdry – high activity clay soils + warm temperate dry Consolidated MediNet database – (M+L)	44.2	LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 34
Perennial Cropland stock change factors (t C ha⁻¹)		
HAC+WTdry – high activity clay soils + warm temperate dry Consolidated MediNet database - Vineyard (M+L)	35.2	LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 35
Other Grassland stock change factors (t C ha⁻¹)		
HAC+WTdry – high activity clay soils + warm temperate dry	49.6	LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 23
Maquis Grassland stock change factors (t C ha⁻¹)		
HAC+WTdry – high activity clay soils + warm temperate dry	55.2	LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 26

For the calculation of the Mineralised N resulting from loss of soil organic C stocks in mineral soils through land-use change or management practices to acquire the F_{SOM} value, equation 11.8 was used from the 2006 IPCC Guidelines. The cumulated 20-year transition areas in the conversions were used for these estimations. For the R in the equation 11.8, the default values for C:N ratio of the soil organic matter, which are indicated in the equation, were utilised for the calculation of F_{SOM} values from the conversions to Cropland. For the C:N ratio, the default value of 15 was used for the land-use change from Grassland to Cropland, while the default value of 10 was used for the management changes on Cropland remaining Cropland. The F_{SOM} input was calculated further to estimate the direct and indirect N₂O emissions from soil and finally converted to kt N₂O equivalent.

It is to note that the estimates within the Cropland remaining Cropland conversions are included in the Agriculture sector in Section '3.D.1.5. Mineralisation/Immobilisation associated with Loss/Gain of Soil Organic Carbon' thus, in the LULUCF ETF these are indicated as IE in section '4.B.2.2 4(III) Direct N₂O emissions from N mineralisation/immobilisation'. Estimations accounted in the LULUCF sector related to direct N₂O emissions from N mineralization/immobilization are reflected in the land use conversions from one category to another occurring in the sector, specifically in Cropland, Settlements and Other Land.

Table 6-33 represents the estimations on Biomass in category 4.B.1 Cropland remaining Cropland from 1990 - 2024.

Table 6-33 Emissions/removals in Cropland remaining Cropland.

Year	Biomass (kt CO ₂ eq)
1990	-0.83
1991	-0.95
1992	-1.05
1993	-1.05
1994	-1.03
1995	-0.92
1996	-0.88
1997	-0.85
1998	-0.83
1999	-0.80
2000	-0.80
2001	-0.80
2002	-0.80
2003	-0.80
2004	-0.94
2005	-1.07
2006	-0.96
2007	-0.86
2008	-0.95
2009	-1.00
2010	-0.88
2011	-0.77
2012	-0.67
2013	-0.67

Year	Biomass (kt CO ₂ eq)
2014	-0.68
2015	-0.69
2016	-0.72
2017	-0.75
2018	-0.75
2019	-0.75
2020	-0.75
2021	-0.75
2022	-0.75
2023	-0.78
2024	-0.65

6.3.3 CROPLAND - LAND CONVERTED TO CROPLAND (4.B.2)

6.3.3.1 Category Description

Land converted to Cropland is assumed to come from Grassland and Settlements.

6.3.3.2 Methodological Issues

The land conversion areas were used to calculate the biomass stocks occurring in the land use conversions in Cropland for the whole time-series through the annual changes in areas. Equations 2.15 and 2.16 of the 2006 IPCC Guidelines were used to calculate the biomass stocks. The emission factors used to compute the estimates were taken from Table 6-30, where the different emission factors were utilised according to and corresponding to each of the conversions. Table 6-34 below indicates the rationale for calculations of living biomass (LB) in these conversions:

Table 6-34 Calculation rationale of living biomass (LB) in land converted to Cropland.

Land conversion		LOSS				GAINS			
		Loss	t C ha ⁻¹	years	area to use	Gain	t C ha ⁻¹	years	area to use
Other Grassland Annual Cropland	to	LB in Other GL	3.05	1	annual	Annual CL LB in the year following conversion	4.7	1	annual
Perennial Cropland Annual Cropland	to	Mature LB in Perennial CL	9.9	1	annual	Annual CL LB in the year following conversion	4.7	1	annual
Maquis Grassland Annual Cropland	to	Maximum LB in Maquis GL	18.8	1	annual	Annual CL LB in the year following conversion	4.7	1	annual
Annual Cropland Perennial Cropland	to	LB in Annual CL	4.7	1	annual	Accumulation rate (OR maximum LB in perennial/years to reach maturity)	0.50	20	cumulative
Maquis Grassland Perennial Cropland	to	Maximum LB in Maquis GL	18.8	1	annual	Accumulation rate (OR maximum LB in perennial/years to reach maturity)	0.50	20	cumulative
Other Grassland Perennial Cropland	to	LB in Other GL after 1 year	3.05	1	annual	Accumulation rate (OR maximum LB in perennial/years to reach maturity)	0.50	20	cumulative
Settlements Annual Cropland	to	Assumed no LB in SL	0	1	annual	Annual CL LB in the year following conversion	4.7	1	annual

Land conversion	LOSS	GAINS						
	Loss	t C ha ⁻¹	years	area to use	Gain	t C ha ⁻¹	years	area to use
Settlements to Perennial Cropland	Assumed no LB in SL	0	1	annual	Accumulation rate (OR maximum LB in perennial/years to reach maturity)	0.50	20	cumulative

For the soil organic content changes in land conversions to Cropland, Equation 2.25 of the '2006 IPCC Guidelines for National GHG Inventories' was used. Default parameters were used which were taken from the 2006 IPCC Guidelines. The same method used in Section 6.5.2.1 was applied here for land converted to Cropland to calculate the SOC changes. The 20-year transition cumulative areas were utilised in the estimation. Moreover, factors were also used from Table 6-32 for the calculations of estimations.

For the N₂O emissions in the conversions to Cropland, the same method as in the previous section was used here, where the N estimations were performed using the SOC stock change values. The estimates of N emissions in the Cropland conversions are included in the Agriculture sector in section '3.D.1.5. Mineralisation/Immobilisation associated with Loss/Gain of Soil Organic Carbon', thus, in the LULUCF ETF these are indicated as IE in section '4.B.2.2 4(III) Direct N₂O emissions from N Mineralisation/Immobilisation'. Table 6-35 represents the estimations in category 4.B.2 Land converted to Cropland from 1990 - 2024 by carbon pool.

Table 6-35 Emissions/removals in Land Converted to Cropland.

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
1990	0.02	4.86	0.31
1991	-1.08	4.86	0.31
1992	-1.06	4.84	0.31
1993	-0.95	4.30	0.27
1994	-0.92	2.98	0.17
1995	-0.89	2.95	0.17
1996	-0.87	2.22	0.12
1997	-0.84	2.19	0.12
1998	-0.84	2.19	0.12

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
1999	-0.82	2.17	0.12
2000	-0.82	2.08	0.11
2001	-0.82	2.08	0.11
2002	24.81	2.56	0.14
2003	24.70	3.11	0.18
2004	-0.89	3.01	0.18
2005	-0.78	2.91	0.18
2006	2.29	3.06	0.19
2007	2.20	3.20	0.20
2008	15.68	3.76	0.25
2009	15.81	4.31	0.30
2010	15.93	4.87	0.36
2011	2.59	5.02	0.37
2012	2.58	5.17	0.38
2013	2.58	5.33	0.39
2014	3.17	5.51	0.40
2015	3.32	5.71	0.42
2016	3.12	5.90	0.43
2017	-0.82	5.90	0.43
2018	-0.72	5.90	0.43
2019	-0.82	5.90	0.43
2020	-0.82	5.90	0.43
2021	-0.51	5.93	0.43
2022	-0.72	4.75	0.34
2023	-0.58	3.57	0.25
2024	1.36	3.65	0.26

6.3.4 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

This section will address the uncertainty analysis in the category of Cropland, which was calculated based on the emission factors utilised to estimate the emissions and expressed as percentages. The information presented here will be relevant also for the other categories since these made use of the same emission factors for the emission estimations. Table 6-36 below indicates the uncertainly levels for the Emission Factors used:

Table 6-36 Uncertainty analysis in the Cropland category.

Category / sub-category	Parameter	Total uncertainty (%)	Source	Remark
Cropland remaining Cropland	Default Carbon Stocks at Maturity for vineyards	13%	LIFE Project MediNet - Biomass Data on Cropland and Grassland in the Mediterranean Region - Table 27	Systematic quantitative review of the available information from scientific literature and other publications + elicitation protocol
Annual Cropland	C biomass stocks	±75%	Table 5.9 (updated) 2019 IPCC Refinement	
Perennial Cropland	C biomass stocks	16%	LIFE Project MediNet - Biomass Data on Cropland and Grassland in the Mediterranean Region - Table 27 and Table 30	Average of uncertainty of the 2 values - Proposed Default Carbon Stocks at Maturity for Total Biomass (13%) and Coefficients for Net Carbon Gains - Biomass Carbon Accumulation Rate (18%)
Annual Cropland	Management activities	1.8%	LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 34 and Table 32	
Perennial Cropland	Management activities	4.6%	LIFE Project Medinet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 35 and Table 32	
C:N ratio of the soil organic matter	C:N ratio for Grassland	75%	Equation 11.8 of 2006 IPCC Guidelines Volume 4 AFOLU - default uncertainty range	Calculated as an average between the difference of the high and the low range estimates of the default factors.
Direct N ₂ O emissions from	N mineralised from mineral soil as a result of loss of soil carbon	70%	Table 11.1 of 2006 IPCC Guidelines Volume 4 AFOLU - default uncertainty range	Calculated as an average between the difference of the high and the low range estimates of the default

Category / sub-category	Parameter	Total uncertainty (%)	Source	Remark
managed soils				factors - ((low or high range - EF) / low or high range) * 100 or ((EF - low or high range) / EF) * 100

As a result of this assessment, the total uncertainty in Cropland for CO₂ estimates is 30%, while for the N₂O estimates 50%.

Further information on the respective trends in the uncertainties for all the categories is presented in the Uncertainty section in Chapter 1 and separate detailed information on uncertainties can be found under each respective category.

The spikes that are occurring in the estimations in the sector, in particular to category Land Converted to Cropland in some of the years, are due to the big annual changes occurring in Annual Cropland, where in some of the years, national statistics for 2001, 2003, 2005, 2007 and 2010 etc. are present, while assuming a linear interpolation for the years without data. This poses a significant challenge, as eliminating these spikes would require altering national statistical data. However, efforts are underway to obtain improved land-use representation data, enabling updates to the land-use time series where necessary.

6.3.5 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Wherever area data for Cropland is not available, this data had to be gap filled using linear interpolation. This presents a certain degree of uncertainty in the values. However, interpolation is a justified method to represent areas for the time-series, where unavailable. Due to this, at times these areas cannot be checked and compared with other documents and as a result, data had to be based on assumption to ensure consistency throughout the time-series.

Data that is input in the working spreadsheet such as the activity data and the emission factors are double-checked to ensure accuracy with the data entry, and moreover, the methodology is checked with the 2006 IPCC Guidelines and 2019 IPCC Refinement.

Please refer to Table 6-11 for the complete list of QA/QC checks produced, which is relevant for the Activity Data and Emissions Factors of all categories.

6.3.6 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations for the Cropland category are related to several revisions made following the 2025 review recommendations and capacity building:

- The land-use matrix has been fully revised in order to tackle inconsistencies and to incorporate the data from the 2021 MCAST Report.
- The SOC_{REF} value has been updated to use the Maquis Grassland SOC value of 55.2 t C ha⁻¹ from table 26 of the LIFE Project MediNet, as it was considered to better represent the Maltese context.
- SOC stock value for Maquis Grassland has been updated to use the value of 55.2 t C ha⁻¹ from table 26 of the LIFE Project MediNet.
- SOC stock value for Other Grassland has been updated to use the value of 49.6 t C ha⁻¹ from Table 23 of the LIFE Project MediNet.
- An error in the formulae for Maquis Grassland converted to Perennial Cropland was corrected to better consider the annual matrices areas for the whole timeseries.
- For the subcategory Perennial Cropland remaining Perennial Cropland, the Net change in Carbon stock was considering both the gains and losses. This has been revised to consider only the gains as per reviewers' recommendation.
- On the determination of SOC, the formulae for the conversion of Settlements to Annual Cropland was wrongly using the Annual Cropland SOC stock value instead of the Default Reference soil organic C stocks for Mineral Soils.
- The determination of C stocks in Annual Cropland converted to Perennial Cropland was using the formulae as for Settlements and has been revised.
- There has been the addition of the determination of non-CO₂ emissions from wildfires in 2018.

Table 6-37 Recalculations in Cropland category.

Year	Cropland (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Cropland (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
1990	-1.58	4.36	-3.76%	5.95
1991	-2.81	3.14	-2.12%	5.95
1992	-3.26	3.04	-1.93%	6.31

Year	Cropland (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Cropland (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
1993	-2.90	2.57	-1.89%	5.47
1994	-2.37	1.21	-1.51%	3.57
1995	-2.26	1.32	-1.58%	3.57
1996	-2.04	0.59	-1.29%	2.63
1997	-2.01	0.62	-1.31%	2.63
1998	-1.99	0.64	-1.32%	2.63
1999	-1.96	0.67	-1.34%	2.63
2000	-1.85	0.57	-1.31%	2.42
2001	-1.85	0.57	-1.31%	2.42
2002	24.36	26.71	0.10%	2.35
2003	24.37	27.19	0.12%	2.81
2004	-1.18	1.36	-2.15%	2.54
2005	-1.31	1.23	-1.94%	2.54
2006	1.66	4.57	1.75%	2.91
2007	1.74	4.74	1.73%	3.00
2008	15.16	18.74	0.24%	3.58
2009	14.56	19.43	0.33%	4.87
2010	14.48	20.27	0.40%	5.79
2011	1.20	7.21	5.01%	6.01
2012	1.25	7.47	4.95%	6.21
2013	1.20	7.62	5.34%	6.42
2014	1.76	8.40	3.78%	6.64
2015	1.88	8.76	3.67%	6.88
2016	1.62	8.73	4.38%	7.11
2017	-2.23	4.77	-3.14%	6.99
2018	-2.23	4.87	-3.19%	7.09
2019	-2.23	4.77	-3.14%	6.99
2020	-2.23	4.77	-3.14%	6.99
2021	-1.87	5.11	-3.74%	6.97
2022	-1.74	3.63	-3.09%	5.36
2023	-1.60	2.46	-2.54%	4.05

Year	Cropland (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Cropland (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
2024	N.A.	4.62	N.A.	N.A.

6.3.7 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Improvements will continue to be made following the end of the collaboration project with the Malta College of Arts, Science and Technology (MCAST), for the generation of land-use and land coverage mapping of the Maltese Islands, thus, to find a new solution in order to achieve a complete and more accurate spatial explicit representation of land use and tracking changes over time in Malta for the time-series.

6.4 GRASSLAND (ETF 4.C.)

6.4.1 CATEGORY DESCRIPTION

Grassland in Malta is an area of high biodiversity importance protected under the Habitats Directive (Directive 92/43/ECC). As reported in the National Rural Development Strategy 2007-2013 (MEAIM, 2015) the extensive permanent grass areas or pastures that are typical of most European countries are non-existent in Malta. This is mainly due to the prevailing semi-arid climate, geology of the island, relatively shallow depth of soil and small agricultural land parcels. The closest to such land is the 'xagħi', which is characterised by a variety of low aromatic shrubs. In the past grazing was practiced on such land, as well as on steppe, and this resulted in further degradation of the 'xagħi' or maquis areas as well as abandoned fields. With the transition from extensive goat and sheep herds to cattle in the 1950s, following outbreaks of Maltese fever, grazing eventually diminished and is now not practised, whilst the dairy industry has become mostly reliant on forage harvested as the main cereal crop (MEAIM, 2015).

The RDP 2014-2020 (MEAIM, 2015) reports that, Malta is notable in having no grassland area within the UAA, and thus no land which would qualify as classic High Nature Value farmland exists. The garigue and maquis, which are highly prioritised habitats in Malta, represent habitats of national and international importance for biodiversity, as signified by the designation of around 13.5% of the country as Natura 2000 sites. In recognition of its fragility in current conditions, there is a prohibition on the grazing of livestock on all areas of garrigue, although

this habitat was probably subject to very low levels of grazing by sheep or goats in previous centuries. This is also indicated on the basis of Legal Notice 321 of 2011 (Nitrates Action Programme Regulations, as amended) which requires that animals are housed under roofed structures at all times, thus, considers grazing as not taking place in Malta. Furthermore, the Trees and Woodland Protection Regulations (Legal Notice 12 of 2001) states that no person shall allow or attempt to allow animals to graze in any tree protection area or other protected area.

For inventory purposes the Grassland category is split into Other Grassland and Maquis Grassland. The data of this category was derived from the CORINE Land Cover (CLC) 1996, 2000, 2006 and 2012 under the description classes of sclerophyllous vegetation and sparsely vegetated areas. Since the CLC covers only the specific years as aforementioned, for the other years the areas were gap filled through the land use representation exercise described in Section 6.3.1. Moreover, the areas developed from the LUC maps were also integrated with the time-series.

6.4.2 GRASSLAND - GRASSLAND REMAINING GRASSLAND (4.C.1)

6.4.2.1 Methodological Issues

The biomass stock changes were estimated using Equation 2.16 of the '2006 IPCC Guidelines for National GHG Inventories' in the Cropland conversions. The appropriate emission factor taken from Table 6-30 above were used for each conversion. Table 6-38 below indicates the rationale for calculations of living biomass (LB) in these conversions:

Table 6-38 Calculation rationale of living biomass (LB) in Grassland remaining Grassland.

Land conversion	LOSS	GAINS						
		t C ha ⁻¹	years	area to use	Gain	t C ha ⁻¹	years	area to use
Other Grassland to Maquis Grassland	LB in other grassland	3.05	1	annual	Accumulation rate (OR maximum LB in Maquis/years to reach maturity)	0.94	20	cumulative
Maquis Grassland to Other Grassland	maximum maquis	18.8	1	annual	LB in other grassland	3.05	1	annual

Land conversion	LOSS	GAINS						
		t C	area to	Gain	t C	area to	use	use
	Loss	ha ⁻¹	years		ha ⁻¹	years		
grassland								
LB								

For the soil organic content changes in land conversions to Grassland, Equation 2.25 of the '2006 IPCC Guidelines for National GHG Inventories' was used. The same method used in the Cropland sections was followed here for land converted to Grassland to calculate the SOC changes. For the N₂O emissions in the conversions to Grassland, the same method as in the previous section was used, where the N estimations were performed using the SOC stock change values. Moreover, factors from Table 6-32 were used for the estimations.

Table 6-39 represents the estimations in category 4.C.1 Grassland remaining Grassland from 1990 - 2024 by carbon pool.

Table 6-39 Emissions/removals in Grassland remaining Grassland.

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
1990	0	0	0
1991	0	0	0
1992	0	0	0
1993	0	0	0
1994	0	0	0
1995	0	0	0
1996	0	0	0
1997	0	0	0
1998	0	0	0
1999	0	0	0
2000	0	0	0
2001	0.014	-0.002	0
2002	-0.006	-0.002	0
2003	-0.006	-0.002	0
2004	-0.006	-0.002	0
2005	-0.006	-0.002	0
2006	-0.006	-0.002	0
2007	-0.006	-0.002	0

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
2008	-0.006	-0.002	0
2009	-0.006	-0.002	0
2010	-0.006	-0.002	0
2011	-0.006	-0.002	0
2012	-0.006	-0.002	0
2013	-0.006	-0.002	0
2014	-0.006	-0.002	0
2015	-0.006	-0.002	0
2016	-0.006	-0.002	0
2017	-0.006	-0.002	0
2018	-0.006	-0.002	0
2019	-0.006	-0.002	0
2020	-0.006	-0.002	0
2021	0	0	0
2022	0	0	0
2023	0	0	0
2024	0	0	0

6.4.3 GRASSLAND - LAND CONVERTED TO GRASSLAND (4.C.2)

6.4.3.1 Category Description

Land converted to Grassland is assumed to come from Cropland and Settlements categories.

6.4.3.2 Methodological Issues

The biomass stock changes were estimated using Equation 2.16 of the '2006 IPCC Guidelines for National GHG Inventories' in the Cropland conversions. The appropriate emission factor taken from Table 6-30 above were used for each conversion. Table 6-40 below indicates the rationale for calculations of living biomass (LB) in these conversions:

Table 6-40 Calculation rationale of living biomass (LB) in land converted to Grassland.

Land conversion	LOSS				GAINS					
		T	C		area to		t	C		
	Loss	ha ⁻¹	years	use	Gain		ha ⁻¹	years	area to use	
Perennial Cropland to Maquis Grassland	Mature LB in Perennial CL	9.9	1	annual	Accumulation rate (OR maximum LB in Maquis/years to reach maturity)		0.94	20	cumulative	
Settlements Maquis Grassland	to zero, assumed no LB in SL	0	1	annual	Accumulation rate (OR maximum LB in Maquis/years to reach maturity)		0.94	20	cumulative	
Annual Cropland to Other Grassland	LB in CL annual	4.7	1	annual	LB in Other GL		3.05	1	annual	
Annual Cropland to Maquis Grassland	LB in CL annual	4.7	1	annual	Accumulation rate (OR maximum LB in maquis/years to reach maturity)		0.94	20	cumulative	

For the soil organic content changes in land conversions to Grassland, Equation 2.25 of the '2006 IPCC Guidelines for National GHG Inventories' was used. The same method used in the Cropland sections was followed here for land converted to Grassland to calculate the SOC changes. For the N₂O emissions in the conversions to Grassland, the same method as in the previous section was used, where the N estimations were performed using the SOC stock change values. Moreover, factors from Table 6-32 were used for the estimations.

Table 6-41 represents the estimations in category 4.C.2 Land converted to Grassland from 1990 - 2024 by carbon pool.

Table 6-41 Emissions/removals in land converted to Grassland.

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ - N ₂ O (kt CO ₂ eq)
1990	-10.77	-11.23	0
1991	-13.68	-11.12	0

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
1992	-9.86	-7.50	0
1993	-9.86	-7.50	0
1994	-9.86	-7.50	0
1995	-9.14	-7.05	0
1996	-9.14	-7.05	0
1997	-9.09	-7.02	0
1998	-8.63	-6.70	0
1999	-8.63	-6.70	0
2000	-8.63	-6.70	0
2001	-4.93	-4.13	0
2002	-5.28	-4.13	0
2003	-5.28	-4.13	0
2004	-1.00	-3.63	0
2005	-0.74	-3.15	0
2006	-4.25	-2.69	0
2007	-3.51	-2.23	0
2008	-2.84	-1.81	0
2009	-2.18	-1.39	0
2010	-1.61	-1.04	0
2011	-1.61	-1.04	0
2012	-1.61	-1.04	0
2013	-1.61	-1.04	0
2014	-1.61	-1.04	0
2015	-1.61	-1.04	0
2016	-1.61	-1.04	0
2017	3.93	-1.75	0
2018	2.89	-2.44	0
2019	-3.35	-2.44	0
2020	-3.35	-2.44	0
2021	-3.18	-2.43	0
2022	-3.35	-2.43	0
2023	-3.35	-2.43	0
2024	-2.58	-1.93	0

6.4.4 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

The category uncertainty analysis for the Grassland category was calculated based on the emission factors utilised to estimate the emissions and expressed as percentages. The uncertainty analysis for Grassland is presented in Table 6-42. Methods to calculate the

uncertainty are similar to the ones calculated for the Cropland category. The total uncertainty for the Grassland estimates is 31%.

Further information on the respective trends in the uncertainties for all the categories is presented in the Uncertainty section in Chapter 1 and separate detailed information on uncertainties can be found under each respective category.

Table 6-42 Uncertainty in Grassland category.

Category / sub-category	Parameter	Uncertainty (%)	Source	Remark
Other Grassland	C biomass stocks	±75%	Table 6.4 of 2006 IPCC Guidelines Volume 4 AFOLU	
Maquis Grassland	C biomass stocks	25%	LIFE Project MediNet - Biomass Data on Cropland and Grassland in the Mediterranean Region - Table 27 and Table 30	Average of uncertainty of the 2 values - Proposed Default Carbon Stocks at Maturity for Total Biomass (13%) and Coefficients for Net Carbon Gains - Biomass Carbon Accumulation Rate (36%)
Annual Cropland	Management activities	1.8%	LIFE Project MediNet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 32 and Table 34	
Perennial Cropland	Management activities	4.6%	LIFE Project MediNet - Soil Carbon Data in Cropland and Grassland in the Mediterranean Region - Table 35 and Table 32	

Category / sub-category	Parameter	Uncertainty (%)	Source	Remark
C:N ratio of the soil organic matter	C:N ratio for Cropland	30%	Equation 11.8 of 2006 IPCC Guidelines Volume 4 AFOLU – default uncertainty range	Calculated as an average between the difference of the high and the low range estimates of the default factors - $((\text{low or high range} - EF) / \text{low or high range}) * 100$ or $((EF - \text{low or high range}) / EF) * 100$
C:N ratio of the soil organic matter	C:N ratio for Grassland	75%	Equation 11.8 of 2006 IPCC Guidelines Volume 4 AFOLU – default uncertainty range	Calculated as an average between the difference of the high and the low range estimates of the default factors.
Direct emissions from managed soils	N ₂ O N mineralised from mineral soil as a result of loss of soil carbon	70%	Table 11.1 of 2006 IPCC Guidelines Volume 4 AFOLU – default uncertainty range	Calculated as an average between the difference of the high and the low range estimates of the default factors.

6.4.5 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Wherever area data is not available, this data has to be gap filled through linear interpolation, thus, this presents a certain degree of uncertainty in the values. However, interpolation is a justified method to represent areas for the time-series, where unavailable. Due to this, at times these areas cannot be checked and compared with other documents and as a result has to be based on assumption to ensure consistency throughout the time-series. Data that is input in the working spreadsheet such as the activity data and the emission factors are double-checked to ensure accuracy with the data entry. Moreover, methodology is checked with the 2006 IPCC Guidelines and 2019 IPCC Refinement.

Please refer to Table 6-11 for the complete list of QA/QC checks produced, which is relevant for the Activity Data and Emissions Factors of all categories.

6.4.6 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations for the Grassland category are related to several revisions made following the 2025 review recommendations and capacity building:

- The land-use matrix has been fully revised in order to tackle inconsistencies and to incorporate the data from the 2021 MCAST Report.
- The SOC_{REF} value has been updated to use the Maquis Grassland SOC value of 55.2 t C ha⁻¹ as per Table 2.6 of the LIFE Project MediNet, as it was considered to better represent the Maltese context. SOC stock value for Maquis Grassland has been updated to use the value of 55.2 t C ha⁻¹ from table 26 of the LIFE Project MediNet.
- SOC stock value for Other Grassland has been updated to use the value of 49.6 t C ha⁻¹ from Table 23 of the LIFE Project MediNet.
- In the determination of emissions from Land converted to Grassland, equations were taking the wrong C stock value and have been corrected.
- In Biomass, for the subcategories of Perennial Cropland converted to Maquis Grassland and Maquis Grassland converted to Other Grassland, the assumed losses were being divided by 1000 before being subtracted from the gains. This has been removed from the calculation as per Reviewers' recommendation.
- Also in Biomass, the carbon stocks for conversion of Other Grassland to Maquis Grassland was using the EF of Maquis Grassland of 18.8 tonnes C ha⁻¹ instead of the EF for Other Grassland of 3.05 tonnes C ha⁻¹.
- The calculations under Grassland SOC emissions for Other Grassland converted to Maquis Grassland, Perennial Cropland to Maquis Grassland, Settlements to Maquis Grassland, Annual Cropland to Other Grassland and Maquis Grassland to Other Grassland were taking the wrong SOC value and have been corrected.
- In Non-CO₂ emissions, The conversion of Other Grassland to Maquis Grassland was taking the EF for Cropland instead of the one for Grassland. In the case of the conversion of Perennial Cropland to Maquis Grassland, Annual Cropland to Other Grassland and Annual Cropland to Maquis Grassland were taking the EF of Grassland, instead of using the EF for Cropland. These have all been corrected.
- The calculations of the total emissions from Grassland were only considering the emissions from Land conversion to Grassland, not including emissions from Grassland remaining Grassland. The equation has been revised to include the Grassland remaining Grassland for the whole time series.

Table 6-43 Recalculations in Grassland category.

Year	Grassland (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Grassland (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
1990	-11.08	-22.00	0.99%	-3.20
1991	-13.91	-24.80	0.78%	-3.20
1992	-9.58	-17.36	0.81%	-2.24
1993	-9.58	-17.36	0.81%	-10.92
1994	-9.58	-17.36	0.81%	-10.90
1995	-8.98	-16.19	0.80%	-7.77
1996	-8.98	-16.19	0.80%	-7.77
1997	-8.93	-16.11	0.80%	-7.77
1998	-8.50	-15.33	0.80%	-7.21
1999	-8.50	-15.33	0.80%	-7.21
2000	-8.50	-15.33	0.80%	-7.18
2001	-4.947	-9.05	0.83%	-6.83
2002	-5.296	-9.41	0.78%	-6.83
2003	-5.296	-9.41	0.78%	-6.83
2004	-0.605	-4.64	6.67%	-4.10
2005	0.015	-3.90	-268.07%	-4.12
2006	-3.610	-6.95	0.93%	-4.12
2007	-2.978	-5.74	0.93%	-4.03
2008	-2.407	-4.66	0.93%	-3.91
2009	-1.837	-3.57	0.95%	-3.34
2010	-1.354	-2.66	0.96%	-2.77
2011	-1.354	-2.66	0.96%	-2.25
2012	-1.354	-2.66	0.96%	-1.74
2013	-1.354	-2.66	0.96%	-1.31
2014	-1.354	-2.66	0.96%	-1.31
2015	-1.354	-2.66	0.96%	-1.31

Year	Grassland (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Grassland (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
2016	-1.354	-2.66	0.96%	-1.31
2017	4.170	2.17	-0.48%	-1.31
2018	3.186	0.43	-0.86%	-1.31
2019	-3.061	-5.81	0.90%	-1.31
2020	-3.061	-5.81	0.90%	-2.00
2021	-3.01	-5.60	0.86%	-2.75
2022	-3.01	-5.78	0.92%	-2.74
2023	-3.01	-5.78	0.92%	-2.74
2024	N.A.	-4.52	N.A.	N.A.

6.4.7 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Improvements will continue to be made following the end of the collaboration project with the Malta College of Arts, Science and Technology (MCAST), for the generation of land-use and land coverage mapping of the Maltese Islands, thus, to find a new solution in order to achieve a complete and more accurate spatial explicit representation of land use and tracking changes over time in Malta for the time-series.

6.5 WETLANDS (ETF 4.D.)

6.5.1 CATEGORY DESCRIPTION

For the purpose of defining Wetlands, the Ramsar Convention was taken into consideration, with two sites, I-Għadira and is-Simar, being designated as such. In the past, management plans were issued on these sites to conserve and improve the area (ERA, 2019a; ERA, 2019b). Both sites do not have any aquaculture, salt production, peat extraction, drainage or rewetting.

For centuries the Għadira reserve was used as a saltpan by the residents of neighbouring Mellieħa. Use dwindled in the 1500s when the new saltpans at Salinas were constructed, and so the site fell into disuse. The area became silted up, and the construction of a road separated

the area from the beach, leading to seasonal pools forming which attracted waterfowl. Proposals for a new inland road almost destroyed the site in the 1960's but the plans were stopped. But the dry lakebed was still used a summer car park for beach goers. Ghadira was declared a bird sanctuary in 1978 and has been protected since. In 1980 the government adopted BirdLife's plans to restore the lake and saltmarsh habitat and turn the site into a proper wardened nature reserve (BirdLife, 2026).

Throughout the past 40 years various works have been carried out on site, starting from the early excavation works to create the saline lagoons. Thanks to various habitat modification works and planting of indigenous trees and shrubs, the site today has matured into a salt marsh ecosystem with lush Tamarix groves and adjacent sand dune and maquis habitats. The wetland of Ghadira is designated as a Council of Europe Biogenetic Reserve, and a Mediterranean Protection Area. This reserve is now bordering more on a hyper saline wetland (once used for salt production) of varying water level and salinity, bordered by dunes. The high levels of salinity and further increases in salinity are due to the accumulation of salts in the Ghadira lagoon over these past years. This may be due to several factors however the lack of precipitations in the Maltese Islands is a significant one (BirdLife, 2018). Several rare plant species, salt-resistant vegetation, and a diverse invertebrate fauna are supported.

The Simar nature reserve is a human-made coastal wetland consisting of a saltmarsh, a central pool with islets supporting dense salt-resistant vegetation, shrubs, Acacia trees and Aleppo pines. Water levels are maintained by precipitation run-off, and saltwater seepage through the porous substratum. Before the conversion into a nature reserve in 1992, is-Simar was an abandoned area primarily due to human disturbance. The original marshland vegetation was completely degraded where only a small remnant remained. Work had begun with a network of pools, canals and islands created, hundreds of trees planted, restoring the site to the thriving wetland sanctuary it is today. A working plan was later drafted to strike a balance between reedbed, open water, open shorelines and reed fringes. The plan focused mainly on the creation of permanent zones of water, island management, control of invasive and alien vegetation, and the management of reedbed and associated habitats. The wetland became more settled following these habitat management works carried out in previous years. Only minimal intervention was needed, and works were carried out only few days a year so as to minimise disturbance. Owing to the decrease in rainfall registered in recent years, the mean salinity of the water at Simar has risen steadily and has now reached levels that are unprecedented since records began being taken at this site (BirdLife, 2018). ERA scheduled Is-Simar as an Area of Ecological Importance and Site of Scientific Importance as per

Government Notice No. 1070/06 in the Government Gazette dated 19 December 2006, followed by a minor revision in 2008 (G.N. No. 371/08).

6.5.2 WETLANDS - WETLANDS REMAINING WETLANDS (4.D.1)

6.5.2.1 Methodological Issues

Since the 2006 IPCC Guidelines lack the methodologies related to the specific lands of wetlands as described above, the methodologies chosen for Wetlands remaining Wetlands follow Chapter 4 for Coastal Wetlands of the 2013 Wetlands Supplement to the 2006 IPCC Guidelines. From an analysis based upon the decision tree in Figure 4.1 of Chapter 4, on the decisions to estimate GHG emissions and removals in coastal wetlands, the methodologies for CO₂ calculations in carbon pools of biomass and soil carbon follow Section 4.2.3. of Chapter 4 of the 2013 Wetland Supplement Rewetting, Revegetation and Creation.

The methodology referred for the calculation of biomass in Wetland remaining Wetland is equation 2.9 of the 2006 IPCC Guidelines. For Coastal Wetlands having shrubs within the site, the coefficient for shrubs was utilised, and since no country specific value is available, the default Coefficient of 0.94 tdm ha⁻¹ yr⁻¹ for Net Carbon Gains in Shrublands in the Mediterranean Region from the biomass data report of the LIFE Project MediNet was chosen. For coastal wetlands containing grassy vegetation, the default value of 6.1 tdm ha⁻¹ from Table 6.4 of the 2006 IPCC Guidelines is multiplied by default expansion factor of the ratio of below-ground biomass to above-ground biomass for Woodland of 0.5 from Table 6.1 of the 2006 IPCC Guidelines to acquire the value of 3.05 t C ha⁻¹ as a result. Notably, for the area under Wetland remaining Wetland, 75% of the area in the site is assumed to be shrubs, whereas 25% of the area is assumed to be grass. Thus, the correct factors were multiplied by the percentage of the area to acquire the biomass estimations. To calculate the biomass under wetlands, the biomass stock value is multiplied by the area. Table 6-44 below indicates the emission factors used for the calculation of biomass in Wetland remaining Wetland.

Table 6-44 Wetland emission factors for biomass calculation.

Parameter	Emission Factor	Identifier	Source
Average annual aboveground biomass growth for Shrubland	0.94 t C ha ⁻¹ yr ⁻¹	Proposed Coefficients for Net Carbon Gains in Shrublands in the Mediterranean Region	Default LIFE Project MediNet - Biomass Data on Cropland and Grassland in the

Parameter	Emission Factor	Identifier	Source
			Mediterranean Region - Table 30
Other Grassland - C stock in biomass after one year (ΔC)	3.05 t C ha^{-1}	Default Biomass stock present on Grassland, after conversion from other land use	Table 6.4 2006 IPCC Guidelines (multiply by R of Woodland Table 6.1 2006 IPCC Guidelines)

The methodology referred for the calculation of soil carbon in Wetland remaining Wetland is equations 4.7 of the 2013 IPCC Wetlands Supplement. To calculate the equation the area under wetlands is multiplied by the annual EF associated with rewetting on aggregated soils (EF_{REWET}). The EF_{REWET} of $-0.91 \text{ t C ha}^{-1} \text{ yr}^{-1}$ for tidal marshes was acquired from Table 4.12 of the 2013 Wetlands Supplement. According to the 2013 Wetlands Supplement the EF is only applied if direct reseeding or planting occurs within the specific wetland, otherwise if re-establishment of vegetation is expected to occur by recolonisation the EF_{REWET} is equal to 0.

Table 6-45 Wetland emission factors for soil carbon calculation.

Parameter description	Emission Factor	Identifier	Source
Annual EF associated with rewetting on aggregated soils	$-0.91 \text{ t C ha}^{-1} \text{ yr}^{-1}$	EF_{REWET} - Tidal Marsh	Table 4.12 2013 Wetlands Supplement

For the N_2O emissions in the conversions to Wetland, the same method as in the previous section was used here, where the N estimations were performed using the SOC stock change values. For the R in the equation 11.8, the default value of 15 for C:N ratio of the soil organic matter, which is indicated in the equation, was utilised for the calculation of FSOM values.

Table 6-46 represents the estimations in category 4.D.1 Wetlands remaining Wetlands from 1990 - 2024 by carbon pool.

Table 6-46 Emissions/removals in Wetlands remaining Wetlands.

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	NON-CO ₂ (kt CO ₂ eq)
1990	-0.009	0.005	0.0004
1991	-0.009	0.005	0.0004
1992	-0.009	0.005	0.0004
1993	-0.009	0.005	0.0004
1994	-0.009	0.005	0.0004
1995	-0.009	0.005	0.0004
1996	-0.009	0.005	0.0004
1997	-0.009	0.005	0.0004
1998	-0.009	0.005	0.0004
1999	-0.009	0.005	0.0004
2000	-0.009	0.005	0.0004
2001	-0.009	0.005	0.0004
2002	-0.009	0.005	0.0004
2003	-0.009	0.005	0.0004
2004	-0.009	0.005	0.0004
2005	-0.009	0.005	0.0004
2006	-0.009	0.005	0.0004
2007	-0.009	0.005	0.0004
2008	-0.009	0.005	0.0004
2009	-0.009	0.005	0.0004
2010	-0.036	0.022	0.0017
2011	-0.036	0.022	0.0017
2012	-0.036	0.022	0.0017
2013	-0.036	0.022	0.0017
2014	-0.036	0.022	0.0017
2015	-0.036	0.022	0.0017
2016	-0.036	0.022	0.0017
2017	-0.036	0.022	0.0017
2018	-0.036	0.022	0.0017
2019	-0.036	0.022	0.0017
2020	-0.036	0.022	0.0017

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	NON-CO ₂ (kt CO ₂ eq)
2021	-0.036	0.022	0.0017
2022	-0.036	0.022	0.0017
2023	-0.036	0.022	0.0017
2024	-0.036	0.022	0.0017

6.5.3 WETLANDS - LAND CONVERTED TO WETLANDS (4.D.2)

6.5.3.1 Methodological Issues

Conversion in Wetlands occur from Other Land. The methodology referred for the calculation of biomass and soil carbon follow the same equations as in the previous section of Wetland remaining Wetland.

Table 6-47 represents the estimations in category 4.D.2 Land Converted to Wetlands from 1990 - 2024 for biomass and SOC.

Table 6-47 Emissions/removals in Land converted to Wetlands.

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)
1990	-0.056	0.017
1991	-0.056	0.017
1992	-0.056	0.017
1993	-0.056	0.017
1994	-0.056	0.017
1995	-0.056	0.017
1996	-0.056	0.017
1997	-0.056	0.017
1998	-0.056	0.017
1999	-0.056	0.017
2000	-0.056	0.017
2001	-0.056	0.017
2002	-0.056	0.017
2003	-0.056	0.017
2004	-0.056	0.017

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)
2005	-0.056	0.017
2006	-0.056	0.017
2007	-0.056	0.017
2008	-0.056	0.017
2009	-0.056	0.017
2010	0	0
2011	0	0
2012	0	0
2013	0	0
2014	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0
2019	0	0
2020	0	0
2021	0	0
2022	0	0
2023	0	0
2024	0	0

For non-CO₂ calculations, more specifically for CH₄ in Land conversions to Wetland, Section 4.3.1 Rewetted Soils of Chapter 4 of the 2013 Wetland Supplement, was followed. The methodology referred for the calculation of CH₄ emissions from rewetted soils in Land converted to Wetlands is equation 4.9 of the 2013 IPCC Wetlands Supplement. To calculate the equation, the area under Wetlands is multiplied by the EF associated with drainage on aggregated soils (EF_{REWET}), then, the sum is divided by 1000. The EF_{REWET} of 193.7 kh CH₄ ha⁻¹ yr⁻¹ for tidal freshwater, and brackish marsh and mangrove was acquired from Table 4.14 of the 2013 Wetlands Supplement. According to the 2013 Wetlands Supplement, the EF is associated with salinity and applied when the salinity in the wetland site is <18 ppt. Otherwise if the salinity is >18 ppt the EF_{REWET} is 0. Noting that the salinity levels in the Ghadira site (Wetland remaining Wetland) are high and considered to be bordering more on a hyper saline wetland – salinity

levels vary from 35-60 ppt in wet periods; to 50-100 ppt in dry periods (BirdLife, 2018), the EF_{REWET} is 0. Hence, no calculations are estimated for this site.

On the other hand, from the recent BirdLife report (2018), the mean salinity levels of the water in Simar (Other Land converted to Wetland) have risen steadily through time owing to the decrease in rainfall registered in recent years, and from 2009 onwards, the level registered was greater than 18 ppt. In view of this the calculation for CH_4 emissions from rewetted soils in category Land converted to Wetlands was calculated from 1990 – 2009. Whereas, from 2010 onwards, noting that the EF_{REWET} is applied as 0, as a result, the calculations are estimated as 0 as well. Table 6-48 below indicates the emission factor used for the calculation of CH_4 emissions from rewetted soils in Land converted to Wetlands.

Table 6-48 Wetland emission factors for CH_4 emissions from rewetted soils calculation.

Parameter description			Emission Factor	Identifier	Source
EF associated with drainage on aggregated soils			Salinity <18 ppt:	EF_{REWET}	Table 4.14 2013 Wetlands Supplement
			193.7 kh CH_4 ha ⁻¹ yr ⁻¹		
			Salinity >18 ppt:		
			0 kh CH_4 ha ⁻¹ yr ⁻¹		

For the N_2O emissions in the conversions to Wetland, the same method as in the previous section was used here, where the N estimations were performed using the SOC stock change values. For the R in the equation 11.8, the default value of 15 for C:N ratio of the soil organic matter, which is indicated in the equation, was utilised for the calculation of FSOM values.

Table 6-49 represents the estimations in category 4.D.2 Land Converted to Wetlands from 1990 - 2024 for non- CO_2 emissions.

Table 6-49 Non- CO_2 emissions in Land converted to Wetlands.

Year	Non- CO_2 CH_4 (kt CO_2 eq.)	Non- CO_2 N_2O (kt CO_2 eq.)
1990	0.027	0.001
1991	0.027	0.001
1992	0.027	0.001

Year	Non-CO ₂ CH ₄ (kt CO ₂ eq.)	Non-CO ₂ N ₂ O (kt CO ₂ eq.)
1993	0.027	0.001
1994	0.027	0.001
1995	0.027	0.001
1996	0.027	0.001
1997	0.027	0.001
1998	0.027	0.001
1999	0.027	0.001
2000	0.027	0.001
2001	0.027	0.001
2002	0.027	0.001
2003	0.027	0.001
2004	0.027	0.001
2005	0.027	0.001
2006	0.027	0.001
2007	0.027	0.001
2008	0.027	0.001
2009	0.027	0.001
2010	0	0
2011	0	0
2012	0	0
2013	0	0
2014	0	0
2015	0	0
2016	0	0
2017	0	0
2018	0	0
2019	0	0
2020	0	0
2021	0	0
2022	0	0
2023	0	0
2024	0	0

6.5.4 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

The category analysis for the Wetlands category was calculated based on the emission factors utilised to estimate the emissions and expressed as percentages. The uncertainty analysis for Wetland is presented in Table 6-50. Methods to calculate the uncertainty are similar to the ones calculated for the previous category. The total uncertainty for the Wetland estimates is 51%.

Further information on the respective trends in the uncertainties for all the categories is presented in the Uncertainty section in Chapter 1 with separate detailed information on uncertainties can be found under each respective category.

Table 6-50 Uncertainty in Wetlands category.

Category / sub-category	Parameter	Uncertainty (%)	Source	Remark
Coastal wetland with woody perennial biomass	Average annual aboveground biomass growth for Shrubland	36%	LIFE Project MediNet – Biomass Data on Cropland and Grassland in the Mediterranean Region – Table 30	
	Other Grassland – C stock in biomass after one year (ΔC)	$\pm 75\%$	Table 6.4 2006 IPCC Guidelines (multiply by R of Woodland Table 6.1 2006 IPCC Guidelines)	
	Annual EF associated with rewetting on aggregated soils	24%	Table 4.12 2013 Wetlands Supplement	95% CI – range from 0.7 to 1.1 – Calculated as an average between the difference of the high and the low range estimates of the default factors.
CH ₄ emissions from rewetted soils	EF associated with drainage on aggregated soils	70%	Table 4.14 2013 Wetlands Supplement	95% CI – range from 99.8 to 358 – Calculated as an average between the difference of the high and the low range estimates of the default factors.

Category / sub-category	Parameter	Uncertainty (%)	Source	Remark
C:N ratio of the soil organic matter	Default C:N ratio	75%	Equation 11.8 of 2006 IPCC Guidelines Volume 4 AFOLU – default uncertainty range	
Direct emissions from managed soils	N ₂ O N mineralised from mineral soil as a result of loss of soil carbon	70%	Table 11.1 of 2006 IPCC Guidelines Volume 4 AFOLU – default uncertainty range	Calculated as an average between the difference of the high and the low range estimates of the default factors.

As a result of this assessment, the total uncertainty in Wetlands for CO₂ estimates is 45%, while for the CH₄ and N₂O estimates 70%.

6.5.5 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Where area data for Wetlands is derived from the Ramsar datasheets and the map server, it is checked for accuracy of the areas for the time-series.

Data that is input in the working spreadsheet such as the activity data and the emissions factors are double-checked to ensure accuracy with the data entry, and moreover, the methodology is checked with the 2006 IPCC Guidelines and 2019 IPCC Refinement.

Refer to Table 6-11 for the complete list of QA/QC checks produced, which is relevant for the Activity Data and Emissions Factors of all categories.

6.5.6 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations for the Wetland category are due to the addition of N₂O estimations from the category Wetlands remaining Wetlands for the entire time-series.

Table 6-51 Recalculations in Wetland category.

Year	Wetland (kt CO ₂ eq.) as reported in the previous inventory report (AR5 GWPs)	Wetland (kt CO ₂ eq.) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq.
1990	-0.0142	-0.0137	-0.03%	0.0004
1991	-0.0142	-0.0137	-0.03%	0.0004
1992	-0.0142	-0.0137	-0.03%	0.0004
1993	-0.0142	-0.0137	-0.03%	0.0004
1994	-0.0142	-0.0137	-0.03%	0.0004
1995	-0.0142	-0.0137	-0.03%	0.0004
1996	-0.0142	-0.0137	-0.03%	0.0004
1997	-0.0142	-0.0137	-0.03%	0.0004
1998	-0.0142	-0.0137	-0.03%	0.0004
1999	-0.0142	-0.0137	-0.03%	0.0004
2000	-0.0142	-0.0137	-0.03%	0.0004
2001	-0.0142	-0.0137	-0.03%	0.0004
2002	-0.0142	-0.0137	-0.03%	0.0004
2003	-0.0142	-0.0137	-0.03%	0.0004
2004	-0.0142	-0.0137	-0.03%	0.0004
2005	-0.0142	-0.0137	-0.03%	0.0004
2006	-0.0142	-0.0137	-0.03%	0.0004
2007	-0.0142	-0.0137	-0.03%	0.0004
2008	-0.0142	-0.0137	-0.03%	0.0004
2009	-0.0142	-0.0137	-0.03%	0.0004
2010	-0.0135	-0.0118	-0.12%	0.0017
2011	-0.0135	-0.0118	-0.12%	0.0017
2012	-0.0135	-0.0118	-0.12%	0.0017
2013	-0.0135	-0.0118	-0.12%	0.0017
2014	-0.0135	-0.0118	-0.12%	0.0017
2015	-0.0135	-0.0118	-0.12%	0.0017
2016	-0.0135	-0.0118	-0.12%	0.0017
2017	-0.0135	-0.0118	-0.12%	0.0017
2018	-0.0135	-0.0118	-0.12%	0.0017
2019	-0.0135	-0.0118	-0.12%	0.0017

Year	Wetland (kt CO ₂ eq.) as reported in the previous inventory report (AR5 GWPs)	Wetland (kt CO ₂ eq.) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq.
2020	-0.0135	-0.0118	-0.12%	0.0017
2021	-0.0135	-0.0118	-0.12%	0.0017
2022	-0.0135	-0.0118	-0.12%	0.0017
2023	-0.0135	-0.0118	-0.12%	0.0017
2024	N.A.	-0.0118	N.A.	N.A.

6.5.7 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Improvements will continue to be made following the end of the collaboration project with the Malta College of Arts, Science and Technology (MCAST), for the generation of land-use and land coverage mapping of the Maltese Islands, thus, to find a new solution in order to achieve a complete and more accurate spatial explicit representation of land use and tracking changes over time in Malta for the time-series.

6.6 SETTLEMENTS (ETF 4.E.)

6.6.1 SETTLEMENTS - SETTLEMENTS REMAINING SETTLEMENTS (4.E.1)

6.6.1.1 Category Description

Settlements are defined as all developed land, including transportation, infrastructure and human settlements of any size, unless they are already included under other categories. The land-use category Settlements includes all classes of urban tree formations, namely trees grown along roads and streets, in public and private gardens, and in cemeteries, airports, construction sites, dumpsites, industrial or commercial units, port areas and sport and leisure facilities.

The data for this category was derived from the CORINE Land Cover (CLC) 1996, 2000, 2006 and 2012 under the description classes of continuous urban fabric, discontinuous urban fabric, industrial and commercial units, port areas, airports, green urban areas, and sports and leisure facilities. Since the CLC covers only the specific years as aforementioned, for the other years the areas were gap filled through the land use representation exercise described in Section 6.3.1. Moreover, the areas developed from the LUC maps were also integrated with the time-series.

6.6.1.2 Methodological Issues

Tier 1 assumes no change in carbon stocks in live biomass in Settlements remaining Settlements, in other words, that the growth and loss terms balance.

6.6.2 SETTLEMENTS - LAND CONVERTED TO SETTLEMENTS (4.E.2)

6.6.2.1 Category Description

Land converted to Settlement is assumed to come from Forest Land, Cropland and Grassland.

6.6.2.2 Methodological Issues

The biomass stock changes from land conversions to Settlement were calculated using Equations 2.15 and 2.16 of the '2006 IPCC Guidelines for National GHG Inventories'. The appropriate emission factors from Table 6-30 were considered for the conversions to Settlements. Table 6-52 below indicates the rationale for calculations of living biomass (LB) in these conversions:

Table 6-52 Calculation rationale of living biomass (LB) in land converted to Settlements.

Land conversion		LOSS				GAINS			
		Loss	t C ha ⁻¹	years	area to use	Gain	kt C ha ⁻¹	years	area to use
Annual Cropland to Settlements		LB in Annual CL	4.7	1	annual	zero	0	1	annual
Perennial Cropland to Settlements		LB in Perennial CL after 1 year	0.50	1	annual	zero	0	1	annual
Other Grassland to Settlements		LB in Other GL after 1 year	6.1	1	annual	zero	0	1	annual
Maquis Grassland to Settlements		LB in Maquis GL after 1 year	18.8	1	annual	zero	0	1	annual

For the soil organic content changes in land conversions to Settlements, Equation 2.25 of the '2006 IPCC Guidelines for National GHG Inventories' was used. The same method used as in the previous sections was used here for land converted to Settlement to calculate the SOC changes. Moreover, factors from Table 6-32 were considered for the calculations of

estimations. For conversions to Settlements, it is assumed that settlements contain 20% of the soil organic content of the previous use (based on the percentage of the soil that is not disturbed in the conversion to settlements), thus, in the equation the SOC factor was multiplied by 0.8.

For the N₂O emissions in the conversions to Settlements, the same method as in the previous categories was used here, where the N estimations were performed using the SOC stock change values.

Table 6-53 represents the estimations in category 4.E.2 Land converted to Settlements from 1990 - 2024 by carbon pool.

Table 6-53 Emissions/removals in Land converted to Settlements.

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
1990	1.15	1.07	0.09
1991	0.61	1.10	0.10
1992	0.61	1.13	0.10
1993	0.61	1.16	0.10
1994	0.61	1.19	0.11
1995	0.61	1.22	0.11
1996	0.61	1.24	0.11
1997	0.61	1.21	0.11
1998	0.61	1.24	0.11
1999	0.61	0.54	0.06
2000	0.61	0.57	0.06
2001	0	0.57	0.06
2002	0	0.57	0.06
2003	0	0.57	0.06
2004	0	0.57	0.06
2005	0	0.57	0.06
2006	0	0.54	0.06
2007	0.20	0.53	0.05

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
2008	0.20	0.48	0.05
2009	0.20	0.43	0.04
2010	0.20	0.32	0.03
2011	0.20	0.30	0.03
2012	0.20	0.27	0.03
2013	0.20	0.25	0.02
2014	0.20	0.23	0.02
2015	0.20	0.20	0.02
2016	0.20	0.18	0.02
2017	0.05	0.15	0.01
2018	0.15	0.14	0.01
2019	1.92	0.19	0.02
2020	1.79	0.24	0.02
2021	1.24	0.32	0.03
2022	0.12	0.32	0.03
2023	0.06	0.33	0.03
2024	0.20	0.33	0.03

6.6.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

The same emission factors used for the other categories to estimate the calculations of emissions were used for this category. As a result, to compile the uncertainty in this category, an approach to take the averages of the uncertainty values of the categories Cropland and Grassland were considered. The total uncertainty value for this category is thus, 28% for CO₂ and 53% for N₂O.

Further information on the respective trends in the uncertainties for all the categories is presented in the Uncertainty section in Chapter 1 and separate detailed information on uncertainties can be found under each respective category.

6.6.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Since the data for Settlements is only available for few specific years, data on areas which are unavailable had to be gap-filled and produced through assumptions. Thus, this presents a

certain degree of uncertainty in the values. However, since this data is not available the assumption method ensures that the data is filled for whole-time series. Due to this, since from the assumptions these areas cannot be checked and compared with other documents, consistency can be ensured throughout the time-series.

Data that is input in the working spreadsheet such as the activity data and the emission factors are double-checked to ensure accuracy with the data entry, and moreover, the methodology is checked with the 2006 IPCC Guidelines and 2019 IPCC Refinement.

Please refer to Table 6-11 for the complete list of QA/QC checks produced, which is relevant for the Activity Data and Emission Factors of all categories.

6.6.5 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations for the Settlements category are related to several revisions made following the 2025 review recommendations and capacity building.

- The land-use matrix has been fully revised in order to tackle inconsistencies and to incorporate the data from the 2021 MCAST Report.
- The SOC_{REF} value has been updated to use the Maquis Grassland SOC value of 55.2 t C ha⁻¹ from table 26 of the LIFE Project MediNet, as it was considered to better represent the Maltese context.
- SOC stock value for Maquis Grassland has been updated to use the value of 55.2 t C ha⁻¹ from table 26 of the LIFE Project MediNet.
- SOC stock value for Other Grassland has been updated to use the value of 49.6 t C ha⁻¹ from table 23 of the LIFE Project MediNet.
- For the subcategory Perennial Cropland converted to Settlements, the coefficient for annual gain of 0.5 t C ha⁻¹ yr⁻¹ was being applied rather than the value of 9.9 t C ha⁻¹ yr⁻¹ for total stock. This has been revised as per the recommendation of the Reviewers.
- For the subcategory Maquis Grassland converted to Settlements, the coefficient for annual gain of 0.94 t C ha⁻¹ yr⁻¹ was being applied rather than the value of 18.8 t C ha⁻¹ yr⁻¹ for total stock.
- For subcategory Other Grassland converted to Settlements, the coefficient for annual gain of 6.1 t C ha⁻¹ yr⁻¹ was also revised to 3.05 t C ha⁻¹ yr⁻¹.
- Conversions of Forest Land to Settlements are no longer considered in this submission since these conversions were unrealistic and undocumented.

Table 6-54 Recalculations in Settlements category.

Year	Settlements (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Settlements (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
1990	2.13	2.31	0.08%	0.18
1991	1.15	1.80	0.57%	0.65
1992	1.17	1.83	0.56%	0.66
1993	1.20	1.87	0.56%	0.67
1994	1.23	1.90	0.55%	0.68
1995	1.25	1.93	0.55%	0.68
1996	1.28	1.96	0.54%	0.69
1997	1.23	1.92	0.57%	0.70
1998	1.25	1.96	0.56%	0.71
1999	0.67	1.20	0.79%	0.53
2000	0.70	1.23	0.76%	0.53
2001	0.56	0.62	0.12%	0.07
2002	0.56	0.62	0.12%	0.07
2003	0.56	0.62	0.12%	0.07
2004	0.56	0.62	0.12%	0.07
2005	0.56	0.62	0.12%	0.07
2006	0.53	0.60	0.12%	0.07
2007	0.53	0.78	0.48%	0.25
2008	0.47	0.72	0.54%	0.25
2009	0.41	0.66	0.63%	0.26
2010	0.29	0.55	0.88%	0.26
2011	0.27	0.52	0.93%	0.25
2012	0.25	0.50	0.98%	0.25
2013	0.23	0.47	1.05%	0.24
2014	0.21	0.44	1.13%	0.23
2015	0.19	0.42	1.23%	0.23
2016	0.16	0.39	1.36%	0.22
2017	0.18	0.21	0.17%	0.03

Year	Settlements (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Settlements (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
2018	0.16	0.29	0.82%	0.13
2019	8.45	2.13	-0.75%	-6.33
2020	9.62	2.06	-0.79%	-7.56
2021	2.48	1.59	-0.36%	-0.89
2022	2.48	0.47	-0.81%	-2.01
2023	2.49	0.42	-0.83%	-2.07
2024	N.A.	0.57	N.A.	N.A.

6.6.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Improvements will continue to be made following the end of the collaboration project with the Malta College of Arts, Science and Technology (MCAST), for the generation of land-use and land coverage mapping of the Maltese Islands, thus, to find a new solution in order to achieve a complete and more accurate spatial explicit representation of land use and tracking changes over time in Malta for the time-series.

6.7 OTHER LAND (ETF 4.F.)

6.7.1 OTHER LAND - OTHER LAND REMAINING OTHER LAND (4.F.1)

6.7.1.1 Category Description

This section includes bare soil, rock, and all unmanaged land areas that do not fall into any of the other five categories. It allows the total sum of identified land areas to match the total national area. Change in carbon stocks and non-CO₂ emissions and removals are not considered, assuming that there is no C stock. Mineral extraction sites in Malta are included under this land-use category. Only land area is reported in the ETF tables.

The data for this category was derived from the CORINE Land Cover (CLC) 1996, 2000, 2006 and 2012 under the description classes of mineral extraction sites, dump sites and construction sites. Since the CLC covers only the specific years as aforementioned, for the other years the

areas were gap filled through the land use representation exercise described in Section 6.3.1. Moreover, the areas developed from the LUC maps were also integrated with the time-series.

6.7.1.2 Methodological Issues

The default assumption for the Tier 1 calculation is that all carbon in biomass is released to the atmosphere immediately (i.e., in the first year after conversion) through decay processes either on- or off-site, thus it is assumed that the entire biomass is removed in the year of conversion.

6.7.2 OTHER LAND - LAND CONVERTED TO OTHER LAND (4.F.2)

6.7.2.1 Category Description

Land converted to Other Land is assumed to come from Forest Land, Cropland, Grassland and Settlements.

6.7.2.2 Methodological Issues

The biomass stock changes from land conversions to Other Land were calculated using Equations 2.15 and 2.16 of the '2006 IPCC Guidelines for National GHG Inventories'. The appropriate emission factors from Table 6-30 were considered for the conversions to Other Land. For the conversion from Settlements to Other Land it is assumed that no carbon stock changes currently occur here, thus the biomass stocks are considered to be zero. Table 6-55 below indicates the rationale for calculations of living biomass (LB) in these conversions:

Table 6-55 Calculation rationale of living biomass (LB) in land converted to Other Land.

Land conversion		LOSS	GAINS							
		Loss	kt C ha ⁻¹	years	area to use	Gain	kt C ha ⁻¹	years	area to use	
Maquis Grassland Other Land	to maquis grassland LB	maximum	18.8	1	annual	zero	0	1	annual	
Settlements Other Land	to zero	zero	0	1	annual	zero	0	1	annual	
Annual Cropland Other Land	LB in CL annual to Other Land	LB in CL annual	4.7	1	annual	zero	0	1	annual	

Land conversion		LOSS					GAINS							
		Loss		kt	C	years	area	to	Gain	kt	C	years	area	to
				ha ⁻¹			use			ha ⁻¹			use	
Other Grassland	to Other Land	LB in	Other GL	6.1	1	annual	zero	0	1	annual				
		after 1 year												
Perennial Cropland	to Other Land	LB in	Perennial CL	9.9	1	annual	zero	0	1	annual				
		after 1 year												

For the soil organic content changes in land conversions to Other Land, Equation 2.25 of the '2006 IPCC Guidelines for National GHG Inventories' was used. The same method used in previous sections was used here for Land converted to Other Land to calculate the SOC changes. Moreover, similar parameters were also used from Table 6-32 for the calculations of estimations. The assumption that Settlements contains 20% of the SOC of the previous use was considered for Settlements converted to Other Land.

For the N₂O emissions in the conversions to Other Land, the same method as in the previous categories was used here, where the N estimations were performed using the SOC stock change values.

Table 6-56 represents the estimations in category 4.F.2 Land converted to Settlements from 1990 - 2024 by carbon pool.

Table 6-56 Emissions/removals in land converted to Other Land (kt CO₂eq).

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ - N ₂ O (kt CO ₂ eq)
1990	0.18	0.48	0.0002
1991	0.37	0.52	0.0002
1992	0.37	0.57	0.0002
1993	0.37	0.62	0.0002
1994	0.37	0.68	0.0002
1995	0.37	0.73	0.0002
1996	0.37	0.73	0.0002
1997	0.37	0.74	0.0002
1998	0.37	0.79	0.0003

Year	Biomass (kt CO ₂ eq)	SOC (kt CO ₂ eq)	Non-CO ₂ – N ₂ O (kt CO ₂ eq)
1999	0.37	0.79	0.0003
2000	0.37	0.79	0.0003
2001	0.03	0.80	0.0003
2002	0.08	0.81	0.0003
2003	0.08	0.83	0.0003
2004	0.02	0.84	0.0003
2005	0.02	0.84	0.0003
2006	0.08	0.81	0.0003
2007	0.28	0.81	0.0003
2008	0.28	0.81	0.0003
2009	0.28	0.81	0.0002
2010	0.28	0.76	0.0002
2011	0.28	0.75	0.0002
2012	0.28	0.74	0.0002
2013	0.28	0.72	0.0002
2014	0.28	0.71	0.0002
2015	0.28	0.70	0.0002
2016	0.28	0.68	0.0002
2017	0.07	0.66	0.0002
2018	0.07	0.64	0.0002
2019	0.40	0.68	0.0002
2020	0.21	0.67	0.0002
2021	0.46	0.80	0.0003
2022	0.18	0.83	0.0003
2023	0.01	0.82	0.0003
2024	0	0.81	0.0003

6.7.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Refer to the uncertainty section of category Settlements since the same approach was assumed for the category Other Land, thus, same uncertainty values were reported, 28% for CO₂ and 53% for N₂O.

Further information on the respective trends in the uncertainties for all the categories is presented in the Uncertainty section in Chapter 1 and separate detailed information on uncertainties can be found under each respective category.

6.7.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Since the data for Other Land is only available for few specific years, data on areas which are unavailable had to be gap filled and produced through assumptions, thus, this presents a certain degree of uncertainty in the values. However, since this data is not available the assumption method ensures that the data is filled for the whole-time series.

Data inputted in the working spreadsheet such as the activity data and the emission factors are double-checked to ensure accuracy with the data entry, and moreover, the methodology is checked with the 2006 IPCC Guidelines and 2019 IPCC Refinement.

Please refer to Table 6-11 for the complete list of QA/QC checks produced, which is relevant for the Activity Data and Emission Factors of all categories.

6.7.5 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations for the Settlement category are related to several revisions made following the 2025 review recommendations and capacity building.

- The land-use matrix has been fully revised in order to tackle inconsistencies and to incorporate the data from the 2021 MCAST Report.
- The SOC_{REF} value has been updated to use the Maquis Grassland SOC value of 55.2 t C ha⁻¹ from table 26 of the LIFE Project MediNet, as it was considered to better represent the Maltese context.
- SOC stock value for Other Grassland has been updated to use the value of 49.6 t C ha⁻¹ from Table 23 of the LIFE Project MediNet.
- For the subcategory Perennial Cropland converted to Other Land, the coefficient for annual gain of 0.5 t C ha⁻¹ yr⁻¹ was being applied rather than the value of 9.9 t C ha⁻¹ yr⁻¹ for total stock. This has been revised as per Reviewers' recommendation.
- For the subcategories Maquis Grassland converted to Other Land and Other Grassland converted to Other Land, the coefficients for annual gain of 0.94 t C ha⁻¹ yr⁻¹ and 6.1 t C ha⁻¹ yr⁻¹ were also revised to 18.8 t C ha⁻¹ yr⁻¹ and 3.05 t C ha⁻¹ yr⁻¹ for total stock, respectively.

- The conversions of Forest Land to Other Land are no longer being considered in this submission, as conversions were unrealistic and undocumented.

Table 6-57 Recalculations in Other Land category.

Year	Other Land (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Other Land (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
1990	0.66	0.71	0.08%	0.05
1991	0.53	0.93	0.74%	0.40
1992	0.58	0.99	0.70%	0.41
1993	0.63	1.05	0.67%	0.42
1994	0.67	1.11	0.64%	0.43
1995	0.72	1.16	0.62%	0.44
1996	0.72	1.16	0.62%	0.44
1997	0.72	1.17	0.62%	0.45
1998	0.77	1.23	0.59%	0.46
1999	0.77	1.23	0.59%	0.46
2000	0.77	1.23	0.59%	0.46
2001	0.77	0.90	0.17%	0.13
2002	0.77	0.97	0.25%	0.19
2003	0.78	0.98	0.25%	0.20
2004	0.81	0.93	0.15%	0.12
2005	0.82	0.94	0.15%	0.12
2006	0.77	0.96	0.26%	0.20
2007	0.76	1.16	0.52%	0.39
2008	0.75	1.15	0.54%	0.40
2009	0.74	1.15	0.56%	0.41
2010	0.68	1.10	0.62%	0.42
2011	0.67	1.08	0.62%	0.42
2012	0.66	1.07	0.63%	0.41
2013	0.65	1.05	0.64%	0.41
2014	0.63	1.04	0.64%	0.41
2015	0.62	1.03	0.65%	0.40

Year	Other Land (kt CO ₂ eq) as reported in the previous inventory report (AR5 GWPs)	Other Land (kt CO ₂ eq) as reported in this inventory report (AR5 GWPs)	Percentage change in reported emissions (%)	Change in kt CO ₂ eq
2016	0.61	1.01	0.66%	0.40
2017	0.66	0.78	0.20%	0.13
2018	0.64	0.76	0.18%	0.12
2019	3.10	1.13	-0.64%	-1.97
2020	4.37	0.94	-0.79%	-3.44
2021	3.18	1.33	-0.58%	-1.84
2022	3.19	1.08	-0.66%	-2.11
2023	3.22	0.90	-0.72%	-2.32
2024	N.A.	0.88	N.A.	N.A.

6.7.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Improvements will continue to be made following the end of the collaboration project with the Malta College of Arts, Science and Technology (MCAST), for the generation of land-use and land coverage mapping of the Maltese Islands, thus, to find a new solution in order to achieve a complete and more accurate spatial explicit representation of land use and tracking changes over time in Malta for the time-series.

6.8 HARVESTED WOOD PRODUCTS (ETF 4.G.)

6.8.1 CATEGORY DESCRIPTION

This category does not occur in Malta. In the ETF this is reported as Not Occurring (NO).

6.8.2 METHODOLOGICAL ISSUES

Not applicable.

6.8.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

6.8.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

6.8.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

6.8.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

6.9 OTHER (ETF 4.H.)**6.9.1 CATEGORY DESCRIPTION**

Not applicable. In the ETF, this is reported as Not Applicable (NA).

6.9.2 METHODOLOGICAL ISSUES

Not applicable.

6.9.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Not applicable.

6.9.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

6.9.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

6.9.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

6.10 BIOMASS BURNING (4(iv).)

6.10.1 DESCRIPTION

Biomass burning refers to the combustion of organic matter, either deliberately (e.g. prescribed burning, crop residue burning, land clearing) or unintentionally (e.g. wildfires). It includes the burning of living and dead vegetation, crop residues, forest litter, and grassland biomass.

In Malta, wildfire occurrence is considered to be very low with negligible impact. During the 2025 Expert Review, the following recommendation was made by the Expert Review Team:

ID#: MT-4-2025-0006

Issue/problem classification: Biomass burning missing activity data

Recommendation made in previous review report:

The TERT recommends that Malta collects activity data on burnt areas and reports emissions for the relevant years, as a minimum utilises the available data from the JRC annual reports on 'Forest Fires in Europe, Middle East and North Africa'. (EC, 2025)

The JCR annual reports on 'Forest Fires in Europe, Middle East and North Africa' have been consulted, and data on area burned for Malta is only available in reports from 2018 and 2022. In 2018, a fire of 32 ha burned mixed land, not affecting any Nature2000 area but burning 5.54 ha of Forest Land and 24.42 ha of Cropland. In 2022, two fires were reported to burn a total of 23 ha but no type of land is specified, thus, this information is not included in our calculations.

In 2019, a wildfire burned 18 ha of Miżieb woodland. The burned species were mostly Aleppo Pine, invasive Olive Trees, Gum Trees, and Blue-leaved wattle - an invasive species known locally as *I-Akaċja*.

A communication from Ambjent Malta has confirmed that several information signs have been installed at the Buskett woodland, along with signage related to fire zoning for rapid intervention procedures in the eventuality of a fire occurrence. Comparable zoning initiatives have also been undertaken at Ahrax in Mellieħa under the Silva Green Pathways project.

Emissions of CO₂, CH₄ and N₂O from the previously mentioned wildfires occurring in Forest land and were estimated. For the wildfire that affected Cropland in 2018, only non-CO₂ emissions

were considered (CH₄ and N₂O), with the assumption that the CO₂ emissions would be counterbalanced by CO₂ removals from the subsequent re-growth of the vegetation within one year.

Activity data and emissions estimated from these fires are reported in Table CRT 4(IV).

6.10.2 METHODOLOGICAL ISSUES

Estimations were made following the Tier 1 approach with application of equation 2.27, which can be used to estimate CO₂ and non-CO₂ emissions from fire.

Equation 2.27 Estimation of Greenhouse Gas Emissions from Fire

$$L_{\text{fire}} = A * M_b * C_f * G_{\text{ef}} * 10^{-3}$$

Since data for M_b and C_f are not available, the default value of 19.8 from Table 2.4 was used under 'Other temperate forests – Wildfire'.

The area burned per land category and the estimation of emissions produced from the wildfires are shown in Table 6-58.

Table 6-58 Emissions from wildfires (4(IV).) in tonnes.

Year / Category	Cropland			Forest Land			
	AREA	CH ₄	N ₂ O	AREA	CO ₂	CH ₄	N ₂ O
2018	24.42	2.27	0.13	5.52	172.11	0.52	0.03
2019				18	559.19	1.68	0.09

6.10.3 UNCERTAINTIES AND TIME-SERIES CONSISTENCY

Uncertainty from Emission factors used in the determination of emissions from burnt biomass in Forest Land and Cropland were estimated based on the Standard Error (SE) and Standard Deviation (SD) values provided by Tables 2.4 and 2.5 of the IPCC Guidelines as follows:

Equation to determine % Uncertainty from $M_b * C_f$

$$\% \text{Uncertainty} = (\text{SE}/\text{Measured value}) * 100$$

Equation to determine % Uncertainty from G_{ef}

$$\% \text{Uncertainty} = (\text{SD}/\text{Measured value}) * 100$$

Equation 3.1 Combining Uncertainties – Approach 1 – Multiplication

$$U_{\text{total}} = \text{SQRT}(M_b * C_f^2 + G_{\text{ef}}^2)$$

6.10.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Data that is input in the working spreadsheet such as the activity data and the emissions factors are double-checked to ensure accuracy with the data entry, and moreover, the methodology is checked with the 2006 IPCC Guidelines and 2019 IPCC Refinement.

Refer to Table 6-11 for the complete list of QA/QC checks produced, which is relevant for the activity data and emission factors of all categories.

6.10.5 CATEGORY-SPECIFIC RECALCULATIONS

Not applicable.

6.10.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

SOC calculations for Land converted to Forest Land have been determined for the whole time-series.

Correction of a mistake found in formulae for determination of SOC stocks from the conversion of Other Grassland to Forest Land.

Update of the CAI in order to reach the standing volume for each decade.

Inclusion of the below-ground biomass in the determination of Forest Land biomass which was not being taken in consideration.

SOCREF updated to use the Maquis Grassland SOC value of 55.2 t C ha^{-1} from table 26 of the LIFE Project MediNet, as it was considered to better represent the Maltese context.

SOC stock value for Other Grassland has been updated to use the value of 49.6 t C ha^{-1} from Table 23 of the LIFE Project MediNet for consistency.

An error in the formulae for Maquis Grassland converted to Perennial Cropland was corrected to better consider the annual matrices areas for the whole timeseries.

For the subcategory Perennial Cropland remaining Perennial Cropland, the Net change in Carbon stock was considering both the gains and losses. This has been revised to consider only the gains as per reviewers' recommendation.

On the determination of SOC, the formulae for the conversion of Settlements to Annual Cropland was wrongly using the Annual Cropland SOC stock value instead of the Default Reference soil organic C stocks for Mineral Soils.

The determination of C stocks in Annual Cropland converted to Perennial Cropland was using the formulae as for Settlements and has been revised.

There were no estimates associated with the Losses from the previous land use converted to Forest Land categories, hence Losses have been included for Cropland converted to Forest Land and Grassland converted to Forest Land.

In the determination of emissions from Land converted to Grassland, equations were taking the wrong C stock value and have been corrected.

In Biomass, for the subcategories of Perennial Cropland converted to Maquis Grassland and Maquis Grassland converted to Other Grassland, the assumed losses were being divided by 1000 before being subtracted from the gains. This has been removed from the calculation as per Reviewers' recommendation.

Also in Biomass, the carbon stocks for conversion of Other Grassland to Maquis Grassland was using the EF of Maquis Grassland of $18.8 \text{ tonnes C ha}^{-1}$ instead of the EF for Other Grassland of $3.05 \text{ tonnes C ha}^{-1}$.

The calculations of the total emissions from Grassland were only considering the emissions from Land conversion to Grassland, not including emissions from Grassland remaining Grassland. The equation has been revised to include the Grassland remaining Grassland for the whole time series.

For the subcategory Maquis Grassland converted to Settlements and to Other Land, the coefficient for annual gain of $0.94 \text{ t C ha}^{-1} \text{ yr}^{-1}$ was being applied rather than the value of $18.8 \text{ t C ha}^{-1} \text{ yr}^{-1}$ for total stock.

For subcategory Other Grassland converted to Settlements and to Other Land, the coefficient for annual gain of $6.1 \text{ t C ha}^{-1} \text{ yr}^{-1}$ was also revised to $3.05 \text{ t C ha}^{-1} \text{ yr}^{-1}$.

Conversions of Forest Land to Settlements and Other Land are no longer considered in this submission since these conversions were unrealistic and undocumented.

CHAPTER 7

Waste

7.1 OVERVIEW OF SECTOR

In this Chapter, emissions generated from waste management practices between the period 1990 (base year) and the latest inventory year (2024) are presented.

The waste chapter is structured as follows. It starts with an overview of the waste sector and its categories which also includes a description of waste management in Malta. The remainder of section 7.1 presents the waste generation trends, an overview on methodology such as the emission factors, the source of activity data required, QA/QC and verification checks, tackled improvements and a summary of the recalculations occurred. The waste categories are further described into more detail between sections 7.2 and 7.6 where a category description, methodological issues, uncertainties, QA/QC and verification, recalculations and planned improvements are reported.

As already explained in Chapter 2 of this document, emissions from the Waste sector are mainly attributable to Solid Waste Disposal (SWD), specifically disposal on land. In fact, a relatively large proportion of emissions reported are emitted from landfill operations. The second largest source category after SWD is Wastewater Treatment and Discharge, followed by Waste Incineration and Biological Treatment of Waste. Greenhouse Gas (GHG) emissions in the waste sector are generated from the treatment and disposal of solid and liquid waste.

The direct GHG emissions generated from the Waste sector include carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O) from the following categories (refer to Table 7-1 below):

- CH₄ from Solid Waste Disposal (ETF 5.A.) both from managed (ETF 5.A.1.) and unmanaged waste disposal (ETF 5.A.2.),
- both CH₄ and N₂O from Biological Treatment of Solid Waste (ETF 5.B.),
- CO₂, CH₄ and N₂O from Incineration and Open Burning of Waste (ETF 5.C.), and
- both CH₄ and N₂O from Wastewater Treatment and Discharge (ETF 5.D.)

ETF refers to the reporting tool.

Indirect emissions for the Incineration category are calculated for the following pollutants: nitrogen oxides (NO_x), carbon monoxide (CO), non-methane volatile organic compounds (NMVOC), and sulphur oxide (SO_x).

Table 7-1 Summary table.

GHG emissions reported/generated					
Waste Categories	5A: Solid Waste Disposal		CH ₄		
	5B: Biological Treatment of Solid Waste		CH ₄	N ₂ O	
	5C: Incineration and Open Burning of Waste	CO ₂	CH ₄	N ₂ O	
	5D: Wastewater Treatment and Discharge		CH ₄	N ₂ O	
Gases Reported	Direct Gases	CO ₂	CH ₄	N ₂ O	
	Indirect Gases	NO _x	CO	NM VOC	SO _x
Key Category	Solid Waste Disposal		CH ₄		

The emissions provided in this chapter are calculated using the AR5 GWPs due to fully migrating from AR4 to AR5.

7.1.1 AN OVERVIEW OF WASTE MANAGEMENT IN MALTA

A brief overview of current solid waste management practices is provided in this section to contextualise the approaches used in the preparation of estimates of emissions from waste-related activities.

Solid Waste Disposal category is split into unmanaged and managed waste disposal sites. Unmanaged landfilling in Malta lasted till year 2004, in a number of landfilling sites which developed over the years (Magħtab and Wied Fulija in Malta and Qortin in Gozo), with unmanaged landfilling eventually being concentrated in two sites towards the end (Qortin and Magħtab). Eventually, waste deposition in unmanaged landfills was stopped, driven largely by requirements of European Union law. The shift to managed landfilling started in 2004 and is still operating till present, with waste being deposited in the Għallis non-hazardous engineered managed landfill. Municipal and industrial solid waste and sewage sludge are treated in the Għallis landfill.

Furthermore, composting in Malta was operational from 1993 until early 2007, while anaerobic biodegradation began in 2010 and remains in operation to date. Both plants have been, and continue to be, under the responsibility by the operator Wasteserv Malta Ltd. Between the

decommissioning of this plant, in 2007, and the commissioning of the new plant, in 2010, no plant scale biological treatment of solid waste was operational in Malta. Waste incineration refers to clinical, industrial and municipal incineration while open burning of waste does not occur in Malta. The final waste category refers to Wastewater treatment and discharge where the sewerage infrastructure in Malta consists of two main geographically separate networks that collect both domestic and industrial wastewaters, as well as a portion of storm-water runoff.

Further details regarding each waste category are described in their specific chapter (Sections between 7.2 and 7.6).

7.1.2 CURRENT SOLID WASTE FACILITIES IN MALTA

The various forms of existing waste facilities, separation, collection and disposal in Malta are briefly summarised below.

Sant'Antnin Waste Treatment Plant (SAWTP)

The SAWTP is essential in increasing waste separation, recover recyclable materials for export, which reduces the use of landfill site, producing compost/stabilised digestate and produce electricity from waste. The plant consists of two main areas; the Mechanical Treatment Plant and the Materials Recovery Facility (further information is provided in Section 7.3.2).

Organic Waste

Besides the door-to-door household collection of mixed and recyclable waste, a third collection was introduced for the separation of domestic organic waste. The separation and collection of organic waste will improve the performance of Mechanical and Biological management facilities (MBT) and in reducing Biodegradable Municipal Waste (BMW) going to landfill. Organic waste is the material that is biodegradable and comes from either an animal or a plant. This is normally broken down by micro-organisms over time to produce CH₄, which can be used as a fuel, and compost, which can be used to fertilise the soil.

Between 2015 and 2016, pilot projects commenced whereby a number of localities across Malta were chosen for the separation and collection of organic waste. From October 2018, the separation and collection of organic waste was extended to all localities in the Maltese Islands.

Thermal Treatment Facility

The Thermal Treatment Facility was inaugurated in December 2007. This incinerator treats abattoir waste, clinical waste and other hazardous waste streams. The commissioning of this facility resulted in the decommissioning of older incineration facilities, including those at St Luke's Hospital and at the Gozo General Hospital. Refer to section 7.4 for further information regarding waste incineration.

7.1.3 WASTE GENERATION TRENDS

A general look at the local waste generation trends is illustrated in Figure 7-1 below. As presented in the figure, unmanaged landfilling (both municipal and industrial) was stopped in 2004 due to requirements under European Union law (Landfill Directive 1999/31/EC) while managed landfilling (both municipal and industrial) started operating in 2004. As displayed, managed landfilling started to increase throughout the years and is still operating till present. For further information refer to the Solid Waste Disposal category in section 7.2.

Moreover, composting in Malta started operating at Sant' Antrnin Solid Waste Treatment Plant in 1993 and stopped in early 2007. In 2010, the process of biodigestion started and is still operating till present with an increase in activity data. For further information refer to the Biological Treatment of Solid Waste category in section 7.3.

Another category is waste incineration including clinical, industrial and municipal incineration. Emissions from clinical waste incineration has remained relatively stable over the years. However, emissions from clinical waste have declined in recent years. On the other hand, emissions from industrial waste shows a major growth in 2008, then a decrease, while emissions from municipal waste show a decrease. For further information refer to the Incineration category in section 7.4.

The final category is wastewater. When comparing wastewater generation volumes to the base year (1990), the data indicates a notable increase in generation but later declined due to more wastewater being treated. For further information refer to the Wastewater category in section 7.5.

Correlations between activities and the resulting emissions, along with descriptions of the measures implemented that affect the correlation, are presented in the sector-specific overviews.

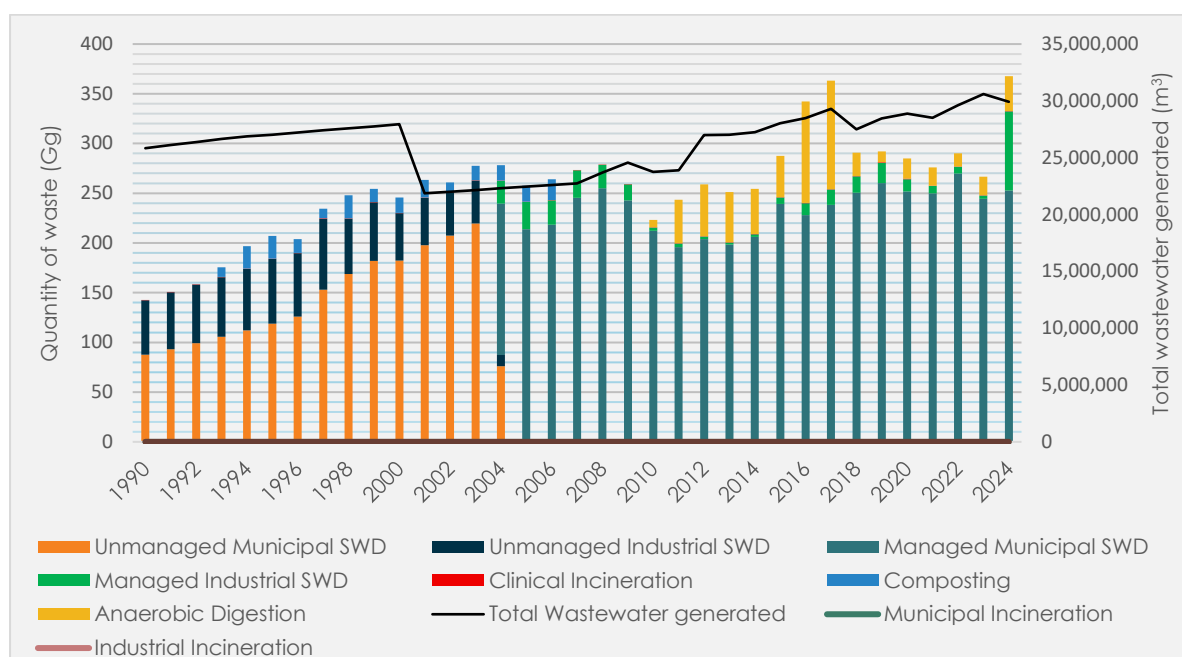


Figure 7-1 Waste disposal trends; amount of MSW generated by year.

Municipal solid waste generation in Malta has seen an increase in trend throughout the years. In 2022, as reported by the European Environment Agency (EEA) (February 2025), the amount of municipal waste generated per person in Malta was 618 kg while that for EU Member States was 513 kg per person. Therefore, this shows that the amount of municipal waste generated in Malta per person is higher than the EU average. Furthermore, according to Malta's National Statistics Office (NSO), in 2023, municipal waste generation per person stood at 606 kg per person, reflecting a decrease of around 2% compared to 2022 (2022: 618kg) (NSO, 2024).

Landfilling in Malta continues to serve as a primary means of disposal for a significant share of collected waste until alternative disposal solutions are introduced. It is worth noting that waste generation in Malta is strongly influenced by other factors apart from the waste generation and management tendencies of the local population. Tourism, which reached 3.56 million inbound visitors in 2024 and has shown consistent growth throughout the years (NSO, 2025) and should be duly considered when analysing waste generation trends in Malta.

7.1.4 METHODOLOGY OVERVIEW

7.1.4.1 Methodology and Emission factors

The methodologies and emission factors used to estimate emissions in the waste sector are summarised in the table below. Table 7-2 includes the default value, Tier 1 and Tier 2 approach from the 2006 IPCC Guidelines and some country specific emission factors.

Table 7-2 A summary of the methodologies and emission factors used in the waste sector.

GHG						
CO ₂			CH ₄		N ₂ O	
Waste sector category	Method	Emission Factor	Method	Emission Factor	Method	Emission Factor
5. Waste	T1	D	D, M, T1, T2	CS, D, M	D, T1	D
5.A Solid Waste Disposal	NA	NA	M, T2	M	NO	NO
5.A.1 Managed Waste Disposal Sites	NA	NA	T2	M	NO	NO
5.A.1.a Anaerobic	NA	NA	T2	M	NO	NO
5.A.1.b Semi-aerobic	NA	NA	NA	NA	NO	NO
5.A.1.c Active Aeration	NO	NO	NA	NA	NO	NO
5.A.2 Unmanaged Waste Disposal Sites	NA	NA	M	M	NO	NO
5.A.3 Uncategorized Waste Disposal Sites	NA	NA	NA	NA	NO	NO
5.B Biological Treatment of Solid Waste	NO	NO	T1	D	NA	NA
5.B.1 Composting	NO	NO	NA	NA	NA	NA
5.B.1.a Municipal Solid Waste	NO	NO	NA	NA	NA	NA
5.B.1.b Other (please specify)	NO	NO	NA	NA	NA	NA
5.B.2 Anaerobic Digestion at Biogas Facilities	NO	NO	T1	D	NA	NA
5.B.2.a Municipal Solid Waste	NO	NO	T1	D	NA	NA
5.B.2.b Other (please specify)	NO	NO	NA	NA	NA	NA

	GHG					
	CO ₂		CH ₄		N ₂ O	
5.C Incineration and Open Burning of Waste	T1	D	T1	D	T1	D
5.C.1 Waste Incineration	T1	D	T1	D	T1	D
5.C.1.a Biogenic	T1	D	NA	NA	NA	NA
5.C.1.a.i Municipal Solid Waste	NA	NA	NA	NA	NA	NA
5.C.1.a.ii Other	T1	D	T1	D	T1	D
5.C.1.a.ii.1 Industrial Solid Waste	T1	D	NA	NA	NA	NA
5.C.1.b Non-biogenic	T1	D	T1	D	T1	D
5.C.1.b.i Municipal Solid Waste	NA	NA	NA	NA	NA	NA
5.C.1.b.ii Other (please specify)	T1	D	T1	D	T1	D
5.C.1.b.ii.1 Industrial Solid Wastes	T1	D	T1	D	T1	D
5.C.1.b.ii.3 Clinical Waste	T1	D	T1	D	T1	D
5.C.2 Open Burning of Waste	NA	NA	NA	NA	NA	NA
5.C.2.a Biogenic	NA	NA	NA	NA	NA	NA
5.C.2.a.i Municipal Solid Waste	NA	NA	NA	NA	NA	NA
5.C.2.a.ii Other (please specify)	NA	NA	NA	NA	NA	NA
5.C.2.b Non-biogenic	NA	NA	NA	NA	NA	NA
5.C.2.b.i Municipal Solid Waste	NA	NA	NA	NA	NA	NA
5.C.2.b.ii Other (please specify)	NA	NA	NA	NA	NA	NA
5.D Wastewater Treatment and Discharge	NO	NO	D	CS	D	D

		GHG					
		CO ₂		CH ₄		N ₂ O	
5.D.1	Domestic Wastewater	NO	NO	D	CS	D	D
5.D.2	Industrial Wastewater	NO	NO	NA	NA	NA	NA
5.D.3	Other (please specify)	NO	NO	NA	NA	NA	NA
5.E.	Other (please specify)	NA	NA	NA	NA	NA	NA
5.F.	Memo Items	/	/	/	/	/	/
5.F.1.	Long-term storage of C in waste disposal sites	/	/	/	/	/	/
5.F.2.	Annual change in total long-term C storage	/	/	/	/	/	/
5.F.3.	Annual change in total long-term C storage in HWP waste	/	/	/	/	/	/

Abbreviations: D= 2006 IPCC Guidelines default, T1 = 2006 IPCC Guidelines Tier 1, T2 = 2006 IPCC Guidelines Tier 2, M= Model, NA= not applicable, CS = country specific, PS = Plant-specific

7.1.4.2 Activity data

The data used for the compilation of the waste sector report is collected from a number of data providers and sources. The data providers, sources and descriptions are reported in the below table, Table 7-3.

Table 7-3 Activity data for the Waste sector.

Description		Source
Waste generated and waste treated data by type, for landfilling, anaerobic digestion and incineration categories:		Environment & Resources Authority (ERA)
Solid Waste:	-Municipal Waste (Ghallis landfill) (tonnes)	
	-Industrial Waste: (Ghallis landfill) (tonnes)	

Description		Source
Managed solid waste:	-Sewage sludge from treatment of urban wastewater (tonnes)	
Municipal Incineration:	-Total amount of Municipal waste containing non-biogenic carbon (tonnes)	
	-Total amount of Municipal waste containing biogenic carbon (tonnes)	
Industrial Incineration:	-Total amount of Industrial waste containing non-biogenic carbon (tonnes)	
	-Total amount of Industrial waste containing biogenic carbon (tonnes)	
Clinical Incineration:	-Amount of clinical waste incinerated (tonnes)	
Anaerobic Digestion:	-Total annual amount treated by biological treatment facilities (tonnes)	
Air Pollutants:	Air Pollutants Emissions	
Unmanaged SWDS landfill: amount of CH ₄ recovered through the RTO (Gg of CH ₄)		Wasteserv Malta Ltd.
Managed SWDS: amount of CH ₄ recovered and used for energy production (Gg of CH ₄)		
The average % of CO ₂ and CH ₄ in landfill gas (%)		
Total annual amount treated by biological treatment facilities (Gg)		
Wastewater category:		Water Services Corporation (WSC)
Sewage Treatment;		
- Total wastewater treated (m³) - Total wastewater untreated (m³) - Percentage of wastewater treated (%) - Total load entering sewerage system (BOD/year)		
Swine manure nitrogen going to sewers (kg N)		Agriculture sector at the Climate Action Authority (CAA)

Description	Source
Total population (number of people)	National Statistics Office (NSO)
Protein Consumption per capita (g/capita/day)	FAOSTAT Food Balances

7.1.4.3 Sector-specific QA/QC & Verification

The table below, Table 7-4, presents the QA/QC checks and verifications performed in the Waste sector.

Table 7-4 QA/QC Checks performed for the Waste sector.

Item	Check
Emission data quality checks	
1	Are emission comparisons for historical data source performed? Yes
2	Are emission comparisons for significant sub-source categories performed? Yes
3	If applicable, are checks against independent estimates or estimates based on alternative methods performed? N.A.
4	Are reference calculations performed? Yes
5	Is completeness check performed? Yes
6	Other (detailed checks) Yes
Emission factor quality checks	
IPCC default emission factors	
7	Are the national conditions comparable to the context of the IPCC default emission factors study? No
8	Are default IPCC factors compared with site or plant-level factors? No
Comparisons	
19	Are country-specific factors compared with IPCC default factors? No

Item		Check
20	Is comparison between countries, including historical trends, min and max value, base and most recent year value, IEF performed?	No
21	If applicable, is comparison to plant-level emission factors performed?	N.A.
22	Other (detailed checks)	N.A.
Activity data quality checks		
National level activity data		
23	Are alternative activity data sets based on independent data available?	No
24	Were comparisons with independently compiled data sets performed?	Independently compiled data is difficult to find
25	Were the national data compared with extrapolated samples or partial data at sub-national level?	Yes
26	Was a historical trend check performed?	Yes
27	Are any sharp increases/decreases detected and checked for calculation errors?	Yes
28	Are any sharp increases/decreases explained and documented?	Yes
Calculation related quality checks		
36	Are checks of the calculation algorithm (duplications, unit conversion, calculation errors) performed?	Yes
37	Are the calculations reproducible?	Yes
38	Are all calculation procedures recorded?	Yes
39	Other (please specify)	Cross checking calculations for verification

7.1.4.4 Sector-Specific Planned Improvements

A number of improvements have been already addressed during the past inventory submissions from identified issues made in previous review reports from ESD, Comprehensive Reviews, and UNFCCC reviews.

7.1.4.5 Sector-specific Recalculations

For the Waste sector, recalculations for the category Solid Waste Disposal (SWD) were carried out between the reporting years 2021 and 2023, while for the Wastewater category, recalculations occurred between 2010 and 2023.

The below table, Table 7-5, refers to the Waste sector category/categories in which a correction or improvement was carried out throughout the specified year or years. Further information on the recalculations is provided under the mentioned category, in Chapter 10 of the NID and in the separate annex (Annex III) of the recalculations (Implementing Regulation Article 8).

Further details are included under the respective category, category 7.2 and 7.5.

Table 7-5 Waste sector recalculations carried out in the NIR.

Waste Category - Recalculation	Correction or Improvement	Years Affected
Solid Waste Disposal	Total CH ₄ emissions (Gg CO ₂ eq)	2021, 2022, 2023
Wastewater Treatment and Discharge	Total N ₂ O emissions (Gg CO ₂ eq)	2010-2023

On the other hand, the below table, Table 7-6, represents a summary of recalculations carried out throughout the timeseries, in 5-year intervals, by referring to the current and previous submission. A percentage change (%) is provided as to illustrate the change between the two submissions (2025 and 2026 submissions). Kindly note that the 'previous submission' row refers to the March 2025 submission in AR5.

Table 7-6 Summary of recalculations carried out in the Waste sector throughout the timeseries.

		1990	1995	2000	2005	2010	2015	2020	2023
Total waste	Gg CO ₂ eq	75.22	113.97	153.99	196.73	123.21	150.72	182.02	180.85
Current submission									
Total waste	Gg CO ₂ eq	75.22	113.97	153.99	196.73	123.28	150.59	182.12	183.03
Previous submission									
% change	%	0.00%	0.00%	0.00%	0.00%	-0.06%	0.09%	-0.05%	-1.19%

		1990	1995	2000	2005	2010	2015	2020	2023
Solid Waste Disposal Current submission	Gg CO ₂ eq	46.48	78.86	119.46	162.54	94.33	137.34	168.52	162.30
Solid Waste Disposal Previous submission	Gg CO ₂ eq	46.48	78.86	119.46	162.54	94.33	137.34	168.52	164.81
% change	%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.53%
Biological Treatment of Solid Waste Current submission	Gg CO ₂ eq	0.00	4.01	2.72	2.81	0.17	0.93	0.45	0.42
Biological Treatment of Solid Waste Previous submission	Gg CO ₂ eq	0.00	4.01	2.72	2.81	0.17	0.93	0.45	0.42
% change	%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Incineration and Open Burning of Waste Current submission	Gg CO ₂ eq	0.43	0.43	0.41	0.32	0.71	0.71	0.79	0.41
Incineration and Open Burning of Waste Previous submission	Gg CO ₂ eq	0.43	0.43	0.41	0.32	0.71	0.71	0.79	0.41
% change	%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Wastewater Treatment and Discharge Current submission	Gg CO ₂ eq	28.31	30.67	31.41	31.07	28.00	11.73	12.26	17.73
Wastewater Treatment and Discharge Previous submission	Gg CO ₂ eq	28.31	30.67	31.41	31.07	28.07	11.60	12.35	17.39
% change	%	0.00%	0.00%	0.00%	0.00%	-0.25%	1.11%	-0.77%	1.94%

7.1.4.6 Notation keys

Refer to the table below, Table 7-7, from Table 9 of the ETF reporting tool which refers to the notation keys reported for the Waste sector for the latest inventory year.

Table 7-7 Waste sector notation keys in 2024.

Year 2024				
Sources and sinks not estimated ("NE")				
GHG	Sector	Source/sink category	Explanation	
CO ₂	5. Waste	Sectors/Totals > Waste > Memo items > Long-term storage of C in waste disposal sites	Harvesting in forests in Malta does not occur.	
CO ₂	5. Waste	Sectors/Totals > Waste > Memo items > Annual change in total long-term C storage	Harvesting in forests in Malta does not occur.	
CO ₂ and CH ₄	5. Waste	Sectors/Totals > Waste > Incineration and open burning of waste > Open burning of waste	After discussions with the ESD-expert Hans Oonkay during the 2024 capacity building exercise of the ESD review, it was concluded that it is best to report emissions from open burning of waste as Not Estimated (NE). An explanation in the NID is provided in Section 7.4.8.	
Indirect emissions	5. Waste	Sectors/Totals > Waste	Indirect emissions are calculated for the Incineration category for NO _x , CO, NMVOC and SO _x .	
CH ₄ and N ₂ O	5. Waste	Sectors/Totals > Waste > Biological treatment of solid waste > Composting > Municipal solid waste	The notation key 'NE' has been reported as requested during the ESR review. Kindly note that as reported in the NIR under Section 7.3.1, the Sant'Antnin Solid Waste Treatment Plant started operating in 1993 and stopped operating in early 2007 (data for composting is reported under 5.B.1 in the ETF tool). This plant was then replaced by a mechanical biological anaerobic treatment plant (NIR Section 7.3.2). Data for the	

			anaerobic plant is reported under 5.B.2 in the ETF tool.	
CH ₄	5. Waste	Sectors/Totals > Waste > Biological treatment of solid waste > Anaerobic digestion at biogas facilities > Municipal solid waste	This is in line with the 2006 IPCC Guidelines, Volume 5 Chapter 4 which states that "Where technical standards for biogas plants ensure that unintentional CH ₄ emissions are flared, CH ₄ emissions are likely to be close to zero". Hence, the NE. This explanation is explained in the NIR Section 7.3.2.4.	

Year 2024**Sources and sinks reported elsewhere ("IE")**

GHG	Source/sink category	Allocation as per IPCC Guidelines	Allocation used by the Party	Explanation
CH ₄	Sectors/Totals > Waste > Biological treatment of solid waste > Anaerobic digestion at biogas facilities > Municipal solid waste	5B2a	5B2a	Recovery is included in the estimate of net emissions.
CH ₄ and N ₂ O	Sectors/Totals > Waste > Wastewater treatment and discharge > Industrial wastewater	5D	5D	Wastewater is included under the domestic wastewater. Sewage sludge is included in the Solid Waste Disposal category since sludge is currently disposed off in the landfill.

7.1.5 KEY CATEGORY

According to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, a key category is defined as

“one that is prioritised within the national inventory system because its estimate has a significant influence on a country's total inventory of greenhouse gases in terms of the absolute level, the trend, or the uncertainty in emissions and removals” (2006 IPCC Guidelines, Volume 1, Chapter 4, section 4.1.1.).

Within the waste sector, the Solid Waste Disposal category (5.A.) is identified as a key category. As outlined in Chapter 1, this category holds the largest share of emissions within the waste sector. Additionally, CH₄ emissions from Solid Waste Disposal represent the predominant GHG emissions in this sector.

Table 7-8 below presents the key category of the waste sector for both the base year (1990) and the latest inventory year (2024), as reported in Chapter 12, Annex 1 of this document. The table shows that unmanaged waste disposal was identified as a key category in 1990, whereas managed waste disposal was identified as a key category in 2024. The reason reflects the transition in Malta's waste management practices, where unmanaged landfilling has been replaced by managed landfilling.

Table 7-8 Waste sector key category.

Waste sector key category	
1990	5A2 Unmanaged Waste Disposal Sites
2024	5A1 Managed Waste Disposal Sites (Anaerobic)

7.1.6 CATEGORY SPECIFIC QA/QC PROCEDURES AND VERIFICATION PROCESS

The following information is also included in the report's 'Overview of Sector' section:

- the GHG emissions from the Waste sector,
- a summary of the methodologies and emission factors used,
- a table outlining the activity data required by the CAA and its source/data provider,
- a summary of the recalculations carried out in this submission, and
- the identification of the key category.

Moreover, some of the QA/QC procedures and Verification processes tackled during the compilation of the waste sector inventory report comprise of:

- verification of activity data which was performed by;
 - reviewing and comparing the activity data from the data providers with previous years' data;
 - reviewing and comparing the activity data between one data provider and another data provider; and
 - upon reviewing and comparing the activity data, when some inconsistencies are observed, additional clarifications will be requested to the data provider;
- consistency checks between the waste spreadsheets of the CAA and the ETF reporting tool during the inventory compilation cycle;
- recommendations from the findings during the UNFCCC in-country review held in October 2016;
- recommendations carried out from the review by Ing. Eva Krtková, from the ESD review team, in August 2018 regarding the Waste sector;
- recommendations from the Senior Consultant Richard Claxton throughout Aether's support (Aether Ltd, UK), including also in-country visits in 2018, 2019 and 2020; world experts in environmental data analysis and interpretation;
- recommendations carried out during the UNFCCC review between July and September 2019 (Assessment report, Preliminary, and Centralized reviews);
- meetings were organised in July 2019 between the Authority and the data provider ERA to discuss waste data and its timeliness;
- an overview of waste management and current solid waste facilities in Malta are reported under the 'Overview of Sector' category;
- recommendations carried out on an annual basis during ongoing reviews;
- recommendations carried out during the 2024 capacity building exercise of the ESD review;
- recommendations carried out during the 2025 Comprehensive Review; and
- recommendations carried out during the 2026 ESR Inventory Review.

7.2 SOLID WASTE DISPOSAL (ETF 5.A.)

7.2.1 CATEGORY DESCRIPTION

Table 7-9 Summary table.

Waste sector category	Solid Waste Disposal (SWD)
2006 IPCC Guidelines volume and chapter	Volume 5 Chapter 3
ETF category number	5A
GHG emissions reported/generated	CH ₄
Direct gases	
Key category	Yes
Method	M (Model)
	T2 (2006 IPCC Guidelines Tier 2)
Emission factor	M (Model)
Operation:	
Unmanaged landfilling	1990 – 2004
Managed landfilling	2004 – till present
Landfill in operation	Għallis Engineered non-hazardous managed landfill

The Solid Waste Disposal category is divided into unmanaged and managed waste disposal sites, as further explained in Table 7-10 below. Unmanaged landfilling in Malta lasted till year 2004 while managed landfilling is still operating till present with waste being disposed of in the Għallis non-hazardous managed landfill (refer to the below table).

The disposal of solid waste in land-based solid waste disposal sites leads to CH₄ emissions through anaerobic decomposition of organic matter into waste.

Table 7-10 Solid waste disposal throughout the years.

Landfill	Years
Unmanaged	Wied Fulija (Malta)
	1990 - 1996
	Magħtab (Malta) and Qortin (Gozo)
	1990 - 2004

Landfill		Years
Managed	Ta' Żwejra (engineered landfill)	2004 - 2006
	Għallis non-hazardous landfill (engineered landfill)	2006 - till present

7.2.2 UNMANAGED WASTE DISPOSAL SITES (ETF 5.A.2.)

As presented in the above table and as illustrated in Figure 7-2 further below, between 1990 to 1996, solid waste (both municipal and industrial) was deposited into one of the three unmanaged landfills; Magħtab and Wied Fulija in Malta and Qortin in Gozo. In 1997, waste stopped being deposited at Wied Fulija and all the waste generated between the years 1997 to 2004 was deposited at Magħtab and Qortin, with the vast majority of waste entering Magħtab. Eventually, from 2004, due to requirements under European Union law, waste deposition in unmanaged landfills was stopped. Prior to 1997, no weighing bridges were available at the Maltese landfills. Hence, the available solid waste statistics prior to 1997 may, at best, be considered as indicative. The quantities of industrial waste deposited in landfills decreased gradually over the years because of improved recycling practices. A significant decrease in the amount of municipal and industrial waste being landfilled is visible from 2009 onwards.

To fill the gap in activity data between 1990 and 1997 a conservative back extrapolation exercise was undertaken, using available data on GDP, population, waste/capita and waste/GDP. The data was back extrapolated to 1950 as indicated in the 2006 IPCC Guidelines (IPCC,2006) (Volume 5, Chapter 3, section 3.2.2.) for the implementation of the Tier 2 First Order Decay Model in order to ensure completeness and time series consistency. An explanation of the back extrapolation of activity data is presented in Chapter 13 Annex 3.

Wied Fulija

Following the Wied Fulija landfill closure, plans have recently been developed to restore and rehabilitate the landfill. Primarily, the plans include the regrading, reprofiling and capping of the waste mass. In order to provide environmental betterment, the wastes are to be capped with a one-metre-deep capping layer comprising of a combination of 250mm fine crushed rock material above the waste, a 500mm crushed rock layer, and a 250mm top layer of soil type material that will include a mix of soils, crushed rock, and compost. The capping layer is intended to reduce air and water ingress into the waste mass and limit landfill gas emissions from within it. The deposited wastes currently vary in age between 21 and 38 years old and gas production will be well advanced. Peak production will have occurred in 1996 when waste

disposal ceased, and the gas production curve will have gradually declined over the past 21 years. In the absence of capping and gas control measures, any gases produced within the site will have remained in-situ, migrated into the fractured limestone or dispersed to atmosphere. Combustion within the waste mass will also have reduced the residual gas volume within the site as fires within the waste will have thermally oxidised the CH₄ to CO₂.

The volume of residual landfill gas at the site is deemed to have declined to levels whereby active gas extraction and flaring is considered uneconomical. Furthermore, with the on-going issue of combustion within the waste mass, it is considered environmentally and technically inappropriate to drill wells into the waste which are likely to exacerbate the ingress of air into the waste mass and increase the potential for in-waste fires to spread. For these reasons the installation of both active gas extraction and passive gas venting control measures are considered inappropriate at Wied Fulija. In developing the site restoration plan, it has been concluded that the most appropriate environmentally sensitive and technically achievable solution to control gas at Wied Fulija is to provide a capping layer that is resourced from locally available materials. It can be placed at the landfill surface to limit water ingress into the waste and minimise both air ingress into the wastes and emissions of landfill gas from it. The proposals are considered to be a low-risk strategy in terms of gas migration control (gas yields are in steady decline. The site is remote from receptors and public access onto the main landfill area will be limited to perimeter footpaths). Furthermore, the proposals are intended to minimise air ingress into the waste and thereby help manage and gradually reduce combustion within the site. In addition, it is also proposed to use locally sourced compost material mixed with suitable soil-forming materials to form the upper surface layer across the landfill (Wasteserv Malta Ltd, personal communication, , September 06, 2019).

Magħtab

The Magħtab landfill site started receiving an increasing amount of waste in 1978, forming a man-made hill, and as previously mentioned, was then closed in 2004 due to Malta's accession into the European Union.

During the mentioned years, the landfill, which was originally a valley, received a variety of waste streams including municipal solid waste, industrial waste, electronic waste, hazardous waste and a substantial amount of construction and demolition waste. As a result, accidental fires used to take place since air was being trapped between the rocks and other inert waste. Waste functioned as a fuel and high temperatures were generated (Wasteserv, 2015). When the Magħtab landfill was closed, a system of gas wells, pipe works and gas treatment plants

were installed to extract, treat and burn landfill gases (Adi Associates Environmental Consultants Ltd, 2011).

7.2.3 MANAGED WASTE DISPOSAL SITES (ETF 5.A.1.)

ANAEROBIC (ETF 5.A.1.a.)

From 2004, all solid waste started to be deposited in engineered landfills. Engineered landfills consist of protective layers at the sides and bottom which are covered with impermeable liners and have a leachate collection system to protect the surrounding environment.

Ta' Żwejra

The first operating engineered landfill in Malta was Ta' Żwejra Engineered managed landfill which operated from 2004 till 2006 where only mixed waste (black bag) was to be deposited. Thereby, inert waste from the construction industry, domestic recyclable materials, and household bulky waste was avoided from being diverted to the engineered landfill (Wasteserv, 2015).

Għallis

Subsequently, due to limited space available at the Ta' Żwejra Engineered managed landfill, the Għallis non-hazardous managed landfill (an engineered landfill) became operational in 2006 and is still running till present. However, the Għallis non-hazardous managed engineered landfill is set to reach its waste capacity within a few years. It was recently proposed that a Waste-to-Energy plant will be built in Malta to reduce the amount of municipal solid waste disposed into the landfill (refer to Section 7.4.3).

The Magħtab, Wied Fulija, Qortin, Ta' Żwejra and Għallis landfills are under the responsibility of one operator, namely Wasteserv Malta Ltd. The operator is a state-owned company responsible for permitting, reporting on the closed sites and operation of the active sites. Sites operating post-2004, like Għallis and Ta' Żwejra, have operated under an Integrated Pollution Prevention and Control (IPPC) permit.

Moreover, the below figure, Figure 7-2, reflects how the above-described changes in Solid Waste Disposal are reflected by activity data classifications under category 5A. A clear increase in managed industrial waste is evident from year 2011. This increase is due to rejects from waste treatment of municipal waste at other plants. The waste enters the landfill under

the European Waste Catalogue (EWC) code 19 12 12, an industrial heading, where most of the rejects are of domestic origin (communication with ERA). Furthermore, for year 2024, the data provider confirmed that the amount of waste reported under managed industrial waste for EWC code 19 05 01 refers to waste which was already recorded in previous years as input in Żwejra landfill. This landfilled waste, which had already been landfilled at Żwejra landfill, is now being removed and transferred to the Għallis landfill for technical reasons, primarily related to landfill stability (as further clarified by Wasteserv to ERA). Hence, the EWC code 19 05 01 was not generated in 2024. The reported waste consists of material originally deposited at Żwejra in previous years, which is currently being relocated to Għallis.

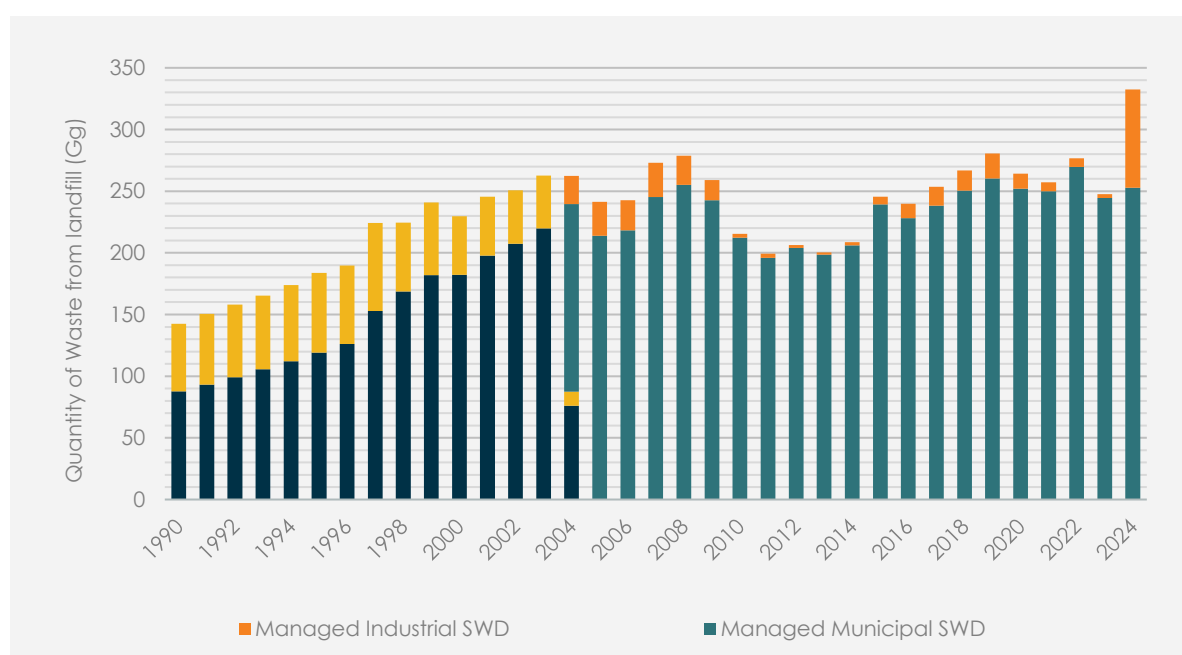


Figure 7-2 Amounts of waste deposited in SWD sites by SWD type.

Regenerative Treatment Oxidiser (RTO) and Combined Heat Power (CHP)

The Magħtab, Ta' Żwejra and Għallis landfills form part of the Magħtab complex and are geographically adjacent to one another and also share facilities including a Regenerative Treatment Oxidiser (RTO) and Combined Heat and Power (CHP) generation facilities.

The RTO gas compound at the Magħtab environmental complex became operational in 2008. Following this, a CHP generation facility was also installed in the same area to generate energy from the landfill oxidised gases. CH₄ generated in the Magħtab landfill is directed to the RTO. Characteristically, gas from this landfill is too poor in CH₄ to be burnt for energy purposes. So much so, that it actually requires the input of energy (through the RTO's electric heaters or gas-

boosting from the nearby managed landfills) for successful combustion. The RTO facility has affected the overall composition of landfill gas by exerting negative pressure on the landfill mass, increasing oxidation. This effect has created the need to correct methane correction factor (MCF) annually since it alters radically the characteristics of the landfill mass.

Gases from other landfills in the complex are directed to the CHP for energy production purposes. The quantities of CH₄ oxidised to CO₂ during operation at the RTO and CHP have been provided for each year of operation. In addition, a smaller amount of CH₄ was oxidised to CO₂ via flaring at the Qortin Landfill.

In 2012, Wasteserv Malta Ltd. scaled up the collection of gas from the Għallis engineered landfill, through the closure of the first landfill cell, which increased drastically the amount of gas being oxidised on site. This was the main reason why emissions from the sector reduced considerably as from 2012. The savings from the reported annual CH₄ emissions from the same landfills has thus been calculated. No significant gas extraction volumes have been reported for the other local landfills.

7.2.4 UNCATEGORIZED WASTE DISPOSAL SITES (ETF 5.A.3.)

Uncategorized Waste Disposal Sites are referred to as not occurring (NO).

7.2.5 METHODOLOGICAL ISSUES

A First Order Decay (FOD) spreadsheet model has been used to work out CH₄ emissions from the solid waste category. This model uses default parameters from the 2006 IPCC Guidelines, as well as country-specific activity data. This method assumes that the degradable organic component in the waste decays slowly over the course of a few decades. The emissions are highest in the first few years after waste deposition, and then gradually decline as the degradable carbon in the waste is consumed by the bacteria responsible for the decay.

7.2.5.1 Parameters

The table below, Table 7-11, displays the parameters that have been selected to represent Malta in the IPCC Waste model together with its source.

Table 7-11 Waste sector Parameters.

Parameters:		Source:
Country	Malta	
Region	Southern Europe	
Climate	Dry Temperate	
Starting Year for Waste Deposition	1950	
% waste going to SWDS	100%	
Delay Time for CH ₄ emissions to start being generated	six months	2006 IPCC Guidelines default value, Volume 5, Chapter 3, Page 3.19
Degradable Organic Carbon (DOC) in waste: (weight fraction, wet basis)		
Food waste	0.15	2006 IPCC Guidelines default value, Volume 5, Chapter 2, Table 2.4, Page 2.14
Garden	0.2	
Paper	0.4	
Wood and straw	0.43	
Textiles	0.24	
Disposable nappies	0.24	
Sewage sludge	0.05	2006 IPCC Guidelines default value, Volume 5, Chapter 2, Paragraph 2.3.2, Page 2.15
Industrial waste	0.15	2006 IPCC Guidelines default value, Volume 5, Chapter 2, Table 2.5, Page 2.16
DOC _f (fraction of Degradable Organic Carbon dissimilated)	0.5	2006 IPCC Guidelines default value, Volume 5, Chapter 3, Page 3.13
Methane Correction Factor (MCF):		
• unmanaged shallow landfill (1977 – 1987)	0.4	2006 IPCC Guidelines, Volume 5, Chapter 3, Table 3.1, Page 3.14
• unmanaged deep landfill (1988 – 2004)	0.8 (rectified ²)	
• managed deep landfill (2004 onwards)	1.0	
Methane Generation Rate Constant (k):		

Parameters:		Source:
Food waste	0.06	2006 IPCC Guidelines, Volume 5, Chapter 3, Table 3.3, Page 3.17
Garden	0.05	
Paper	0.04	
Wood and straw	0.02	
Textiles	0.04	
Disposable nappies	0.05	
Sewage sludge	0.06	
Industrial waste	0.05	2006 IPCC Guidelines default value, Volume 5, Chapter 3, Page 3.15
Fraction of CH ₄ (F) in developed gas	0.5	
Conversion factor, C to CH ₄	$\frac{16}{12}$	
Oxidation Factor (OX) (unmanaged)	0	2006 IPCC Guidelines default value, Volume 5, Chapter 3, Table 3.2, Page 3.15
Oxidation Factor (OX) (managed)	0.1	2006 IPCC Guidelines default value, Volume 5, Chapter 3, Table 3.2, Page 3.15
Parameters for carbon storage:		
• % content of paper in industrial waste	14.14%	Country-specific
• % content of wood in industrial waste	5.4%	Country-specific
Aeration Factor		
• % CO ₂	2.70%	Country-specific
• % CH ₄	0.16%	
Total Aeration Factor	0.112%	
Sewage sludge from treatment of urban wastewater	32.34 Gg	Country-specific

7.2.5.2 Region and climate

As described in Chapter 1, the Maltese Islands are situated in the central Mediterranean and consist of a typically Mediterranean climate, with hot, dry summers and relatively mild winters with fluctuating rain patterns. Therefore, the parameter of a dry temperate climate was used for the methodology.

7.2.5.3 Starting year

In the waste model, 1950 was chosen as the starting year for waste deposition into landfills. As previously mentioned, the data was back extrapolated to 1950 as indicated in the 2006 IPCC Guidelines (IPCC, 2006) (Volume 5, Chapter 3, page 3.12) for the implementation of the Tier 2 First Order Decay Model.

7.2.5.4 Delay time

When waste is disposed in Solid Waste Disposal Sites the production of CH₄ would not initiate instantly. Therefore, the 2006 IPCC Guidelines provides a default value of six months for the delay time before anaerobic decay begins. Moreover, according to the 2006 IPCC Guidelines, choosing a delay time of between zero and six months is a good practice. A default value of six months was used for Malta.

7.2.5.5 Degradable Organic Component (DOC)

According to the 2006 IPCC Guidelines, Degradable organic carbon (DOC) is one of the main parameters affecting the CH₄ emissions from solid waste disposal. The IPCC default value of the DOC content in percentage of wet waste for different MSW components was used to estimate CH₄ emissions from and carbon stored in SWDS.

7.2.5.6 DOC_f (fraction of Degradable Organic Carbon dissimilated)

The 2006 IPCC Guidelines (Volume 5, Chapter 3, Page 3.13) describes DOC_f as

"an estimate of the fraction of carbon that is ultimately degraded and released from SWDS and reflects the fact that some degradable organic carbon does not degrade, or degrades very slowly, under anaerobic conditions in the SWDS".

The DOC_f value reported is recommended by the 2006 IPCC Guidelines, default value of 0.5. The mentioned value is reported under the unmanaged waste category between years 1990

and 2004, since unmanaged landfilling in Malta lasted till year 2004 and from year 2004 till present, the DOCf of 0.5 is reported under managed landfilling as well.

7.2.5.7 Methane Correction Factor (MCF)

It is notable that the MCF for unmanaged waste deposition sites is variable for years in which the RTO is in operation. This modification is based on the findings of a study carried out on behalf of the operator following the installation of the RTO plant at Magħtab, which claimed that more than 50% of the landfill gas produced is actually treated by the RTO and 90% of the CH₄ treated is actually destroyed (Wilson, 2004; 2010). Additionally, the findings in the above-mentioned study are in line with the findings in (Oonk, 2012), where the RTO collection efficiency varies between 45-75%.

The MCF for unmanaged landfilling between 1950 and 1987 was 0.4 and the MCF from 1988 till 2004 was 0.8. In fact, the MCF for unmanaged landfilling in the ETF tool is reported as 0.8 between 1990 and 2004, using the IPCC default values. For the managed landfilling, using the IPCC default values on the IPCC Waste Model, the MCF value from year 2004 till present is 1, also reported in the ETF tool, (as stated in the 2006 IPCC Guidelines Table 3.1). The above explanation was asked by the ERT during the UNFCCC 2022 Review as to specify the MCF applied during the whole period.

7.2.5.8 Methane Generation Rate Constant (k)

The IPCC recommended default value of dry temperate climate zone was used to calculate the methane generation rate (k) of different type of waste; slowly, moderately and rapidly degrading waste.

7.2.5.9 Fraction of CH₄ in developed gas

The value used for the fraction of CH₄ in landfill gas, 0.5, is encouraged by the default value of the 2006 IPCC Guidelines.

7.2.5.10 Conversion factor, C to CH₄

The fraction $\frac{16}{12}$, which is equal to 1.333..., refers to the molecular weight ratio of CH₄ and carbon, CH₄/C (ratio).

7.2.5.11 Oxidation factor (OX)

The oxidation factor, OX, reflects the amount of CH₄ from SWDS that is oxidised in the soil or other material covering the waste. An oxidation factor of 0.1 was used which is the default value recommended by the 2006 IPCC Guidelines both for managed and unmanaged SWDS (Volume 5, Chapter 3, Table 3.2, Page 3.15).

7.2.5.12 Parameters for carbon storage

Both the percentages content data of paper and wood in industrial waste are country-specific values provided by the data provider Wasteserv Malta Ltd.

7.2.5.13 Municipal waste composition

Municipal waste composition data used in the FOD model prior years 2018 was obtained from the "Household Waste Composition" surveys carried out by the National Statistics Office (NSO, 2012),.

The below table, Table 7-12, shows the types of waste material, in percentage, recorded in the 2002 and 2011/2012 NSO surveys. Results show that food waste made up over 50% of the daily household waste generation. Both surveys were then implemented in the current FOD models. The 2002 survey is reported in the managed model for years after 2002 while the 2011/2012 survey started to be reported in year 2011 till 2018.

From year 2019 till present, the waste composition survey conducted by ERA is being used, as it represents the most recent dataset available (refer to the below table, Table 7-12). Results from this survey show that food waste have decreased by more than half when compared with previous surveys. The reason for this result is due to the introduction of nationwide organic waste collection.

Table 7-12 Municipal solid waste composition surveys.

Year of Survey	Waste material, %						
	Food waste	Garden	Paper and cardboard	Wood	Textile	Nappies	Plastics and Other (Glass, Metal, Hazardous and Other)
2002	59.50	0.00	12.70	0.00	1.70	1.70	24.30
2011/2012	52.10	0.00	17.60	0.25	2.30	0.00	27.75
2019	22.25	0.00	7.25	0.56	4.74	0.00	65.20

Note: In the 2002 survey, nappies accounted for half the textiles category while in the 2011/2012 survey, nappies were re-classified to form part of the 'Other' category.

The term household waste generation in the surveys refers to the generation of organics, recyclables and residual waste and excludes other waste streams that may be generated by households such as bulky waste. In the 2002 survey, it is stated that nappies accounted for half the 'Textiles' category. Therefore, since the percentage of textile for the 2002 survey is reported as 3.40%, nappies account to 1.7% of the total household waste generation back in 2002. On the other hand, in the 2011/2012 survey, it is stated that 'nappies' were re-classified to form part of the 'Other' category.

Malta's NSO confirmed [personal communication, July 2020] that from the results that are presented in the News Release, the 'Other' category amounted to 6.7% of the total in the 2011/2012 survey. This is made up of 0.25% 'Wood' and 6.45% 'Other'. According to the waste sorting personnel, the 'Other' category is made up 'mainly of nappies and other unclean material'. One should keep in mind that wood represents the wood items that were normally disposed in the black bag and so did not include any other wood items that were disposed in other ways (e.g. through the bulky refuse collection system). Garden waste was not included in the surveys.

7.2.5.14 Methane recovery (R)

The following description explains the method used to quantify and estimate CH₄ recovery:

The oxidised value from the FOD managed model is multiplied by the proportion used for energy production. The value is then multiplied with the molecular weight of CO₂ ($\frac{44}{16}$). This

results into the total emissions to be transferred to energy (Gg CO₂). The latter value is then divided by the GWP of CH₄ (GWP28) and results into the total emissions to be transferred to energy (Gg CH₄).

The oxidised value from the FOD managed model and the amount of CH₄ oxidised from the unmanaged model are provided by the data provider Wasteserv Malta Ltd.

During the 2025 Comprehensive Review, which took place between May and June 2025 for the waste sector, the Technical Expert Review Team (TERT) provided a revised estimate for Malta's CH₄ emissions from category 5A (Solid Waste Disposal) (reference number: MT-5B-2025-0002). According to the TERT, CH₄ that is recovered continues to be effectively prevented from entering the atmosphere. Therefore, the recovered CH₄ should be subtracted from the gross emissions reported under category 5A. In line with this recommendation, the revised estimates reflecting this correction are included in the current submission for years 2021, 2022 and 2023, as a revised estimate was provided during the comprehensive review, for the amount of CH₄ recovered from SWDS under 'Recovery_OX' tab in the FOD managed model.

Therefore, for year 2024, CH₄ recovery was calculated as follows:

- i. Total emissions to be transferred to energy (Gg CO₂) = oxidation from the FOD managed model * proportion used for energy production * (molecular weight of CO₂);

$$= 0.04 * 0.80 * (44/16) = 0.09$$

- ii. Total Emissions to be transferred to Energy (Gg CH₄) = Total emissions to be transferred to energy (Gg CO₂) / GWP of CH₄ in AR5;

$$= 0.09/28 = 0.00$$

The activity data provided by the data provider Wasteserv indicates a reduction between 2023 and 2024. This data is used to estimate methane recovery from managed solid waste disposal sites (SWDS) under the managed FOD model. The calculation is in line with the recommendation provided during the 2025 Comprehensive Review where the TERT provided a revised estimate in this category, as mentioned earlier. As a result, the updated methodology and lower activity inputs led to a corresponding reduction in the reported energy recovery for 2024.

Moreover, the below calculations refer to the quantity of CH₄ recovered, and method used to quantify CH₄ for all years in which recovery is reported.

Wasteserv stated that variations in CH₄ recovery compared to previous years reflect operational and site development factors. The main contributing elements during 2024 were:

- **Natural evolution of landfill cells:** Methane generation gradually declines in older or stabilised areas as organic content reduces over time.
- **Operational works and temporary capping:** Certain areas were compacted and temporarily capped as part of routine landfill management and development works, influencing gas migration patterns and collection efficiency.
- **CHP operational availability:** The CHP unit underwent major overhaul works during the year. While the engine refurbishment has been completed, operational continuity was affected by reduced methane availability in certain phases. Additional gas wells are currently being installed to optimise gas capture levels and ensure stable recovery performance.
- **Excavation activities at Zwejra:** Excavation works temporarily impacted the gas collection network in the affected zones. Collection adjustments were implemented as part of controlled operational management of the works.

These combined factors can influence the volume of methane recovered for energy purposes.

Hence, keeping in mind the method previously presented:

For year 2023, CH₄ recovery was calculated as follows:

$$= 0.40 * 0.80 * (44/16) = 0.87$$

$$= 0.87/28 = 0.03$$

For year 2022, CH₄ recovery was calculated as follows:

$$= 0.23 * 0.80 * (44/16) = 0.50$$

$$= 0.50/28 = \mathbf{0.02}$$

For year 2021, CH₄ recovery was calculated as follows:

$$= 0.32 * 0.80 * (44/16) = 0.70$$

$$= 0.70/28 = \mathbf{0.03}$$

For year 2020, CH₄ recovery was calculated as follows:

$$= 0.20 * 0.80 * (44/16) = 0.43$$

$$= 0.44/28 = \mathbf{0.02}$$

For year 2019, CH₄ recovery was calculated as follows:

$$= 0.20 * 0.80 * (44/16) = 0.44$$

$$= 0.44/28 = \mathbf{0.02}$$

For year 2018, CH₄ recovery was calculated as follows:

$$= 0.23 * 0.80 * (44/16) = 0.50$$

$$= 0.50/28 = \mathbf{0.02}$$

For year 2017, CH₄ recovery was calculated as follows:

$$= 0.19 * 0.80 * (44/16) = 0.42$$

$$= 0.42/28 = \mathbf{0.01}$$

For year 2014, CH₄ recovery was calculated as follows:

$$= 0.34 * 0.80 * (44/16) = 0.75$$

$$= 0.75/28 = \mathbf{0.03}$$

For year 2013, CH₄ recovery was calculated as follows:

$$= 0.41 * 0.80 * (44/16) = 0.90$$

$$= 0.90/28 = \mathbf{0.03}$$

European Waste Catalogue (EWC) code

In the current FOD model, the landfilling of industrial waste and wastewater sludge from aerobic treatment of waste is also included. It is important to note that the sludge being referred to in the FOD managed model refers to sludge from urban wastewater treatment. In fact, the activity data received from the data provider is EWC code 19 08 05.

Additionally, once the landfill data is provided from the data provider according to the EWC code, the data is then further sorted into municipal and industrial waste. Based on personal communication with the data provider (ERA) in February 2024, it was recommended that the 19 12 and 20 EWC codes should be classified under municipal waste. As a result, the landfill data has been revised accordingly to include the 19 12 EWC codes under municipal waste rather than industrial waste or inert waste.

7.2.5.15 Unmanaged Landfill MCF Rectifications

Aeration Factor

In the landfill of Magħtab a mixture of municipal solid waste and demolition waste was deposited, resulting in a relative porous waste material. In 2008, landfill gas was extracted, to minimise diffuse emissions. Gas was extracted using relatively high suction pressures on the gas wells, resulting in a system that resembles active aeration, using over-extraction (e.g. refer to Duurzaam Storten 'Braambergen Landfill', Netherlands).

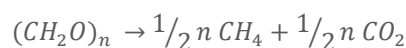
The composition of gas extracted is closely monitored. Concentrations of CH₄ are very low (< 2 vol%), the ratio of CO₂/CH₄ is significantly higher compared to the normal composition of greenhouse gases and this is consistent with composition of extracted gas at another aeration (Heyer et al., 2003). As discussed during the in-country review held in 2016, the effect on CH₄ emissions, is best described as a decreased actual MCF upon start of gas-collection/over-extraction.

The high ratio of CO₂/CH₄ is a clear indication that large part of biodegradation proceeds in aerobic decomposition. In this respect it is not important whether solid organic material (DOC) is directly aerobically degraded, or whether solid organic material first degrades anaerobically and produces CH₄, which is subsequently oxidised. The ratio of anaerobic and aerobic processes can be estimated from the ratio of CH₄ and CO₂ in the extracted gas.

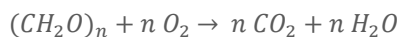
Assumption: Generally, degradable organic material has the molecular composition of cellulose (CH₂O)_n.

(Note: this is an assumption that is used often, for example, in the determination of DOC in waste).

Anaerobic degradation goes as:



Aerobic degradation goes as:



In case landfill gas contains x% of CH₄ and y% of CO₂, the actual MCF (the fraction of DOC removed through anaerobic processes) can be estimated as follows:

$$2 * \frac{x}{x + y}$$

For the Magħtab landfill a substantially reliable time series of the composition of collected gas (CH₄, CO₂, O₂-content) is available. This time series is used to correct the MCF with the aeration factor upon over extraction.

The aeration factor was included in the unmanaged model since the model (the 2006 IPCC Guidelines Waste FOD model) was not providing the real situation of the total CH₄ generated and the total CH₄ emissions in unmanaged waste (Magħtab landfill).

The aeration factor is used in the calculation of the MCF, specific to the unmanaged landfills, where historic data analysis shows that the default MCF does not represent reality. This is due to the specific composition of the unmanaged landfills in question, with a major component of construction waste, which helps the oxygenation of the landfill mass, and thus the aerobic digestion of waste in the landfill mass. This change to MCF is measured by proportional comparison of the CO₂ and CH₄ content in the gas and its deviation from the expected gas composition. The higher CO₂ as compared to CH₄ means a lower MCF.

This methodology regarding the aeration factor was suggested during the in-country visit at the beginning of August 2016. The experts discussed that the oxidation factor (OX) should not be used in the unmanaged model. It was then considered to start using the aeration factor in the unmanaged model since the oxidation factor had a high oxidation rate of landfills with a value of 0.6 (60%). The mechanism regarding the aeration factor was provided by one of the experts, which is the proportion between CO₂ and CH₄ from landfill gas (unmanaged landfill; Magħtab landfill) and is calculated by dividing twice the average percentage of CH₄ in landfill gas with the sum of both the average percentage of CH₄ and CO₂ in landfill gas: $\frac{(2 * \% CH_4)}{(\% CH_4 + \% CO_2)}$

The time series values of the aeration factor and %CH₄ and %CO₂ to estimate the aeration factor to are provided in the below table, Table 7-13, to improve transparency, as suggested during the UNFCCC 2021 Review.

Table 7-13 Aeration factor.

Year	Aeration factor	Average % of CO ₂	Average % of CH ₄
2008	0.39	not available	not available
2009	0.38	not available	not available
2010	0.13	5.60	0.40
2011	0.19	4.48	0.48
2012	0.22	4.59	0.56
2013	0.15	5.44	0.44
2014	0.18	5.44	0.55
2015	0.19	4.70	0.50
2016	0.17	6.90	0.63
2017	0.12	6.40	0.40
2018	0.12	4.70	0.30
2019	0.12	4.10	0.26
2020	0.13	3.95	0.27
2021	0.11	3.61	0.20
2022	0.10	4.112	0.21
2023	0.09	3.34	0.15
2024	0.11	2.70	0.16

Hence, for year 2024, the aeration factor was calculated as follows;

$$\text{Aeration Factor} = (2 \times \% \text{CH}_4) / (\% \text{CH}_4 + \% \text{CO}_2)$$

$$\text{Aeration Factor} = (2 \times 0.16) / (0.6 + 2.7)$$

$$\text{Aeration Factor} = \mathbf{0.112}$$

7.2.5.16 Uncertainties and time-series consistency

Uncertainty is estimated using the 2006 IPCC good practice Guidelines. The main component of uncertainty is related to the emission factor and specifically to the use of default methane generation rate constant (k) as per the 2006 IPCC Guidelines. It is understood that all activity

(waste entering sites) is weighed at the gate. The totals were then calculated using the square root formula. Uncertainty levels are presented in the below, Table 7-14.

Table 7-14 Uncertainty levels for category Solid Waste Disposal.

Uncertainty issues for SWD	Managed	Unmanaged
% MSW sent to SWDS	5%	10%
Total uncertainty in waste composition	60%	200%
DOC Value	20%	20%
Percentage of DOC decomposed	20%	20%
MCF	10%	50%
Fraction of CH ₄ generated at Landfill	5%	5%
OX factor	NA	NA
Half life	20%	20%
Totals	24.87%	76.10%

For activity data, an uncertainty of $\pm 10\%$ has been used.

Data collected spans back to 1997. Meanwhile, no prior weighbridges were used, before 1997 thus, no activity data was collected. International data on such a small economy scale, is, in this case, considered inadequate. This is why back extrapolation based on common drivers was the preferred option.

7.2.5.17 Long-term storage of Carbon and Harvested Wood Products (HWP)

During the 2017 review report of the annual submission of Malta, the ERT noted that no data was reported in the CRF in Table 5 on the long-term storage of carbon at waste disposal sites, annual change in long-term carbon storage, and annual change in carbon storage in HWP waste.

The waste sector checked with the LULUCF sector, and it was confirmed that harvesting in forests in Malta does not occur. In fact, HWP in the LULUCF sector, both in the NID (section 6.10) and ETF (Category 4G), is reported as NO. Also, after assistance from Aether Ltd, UK, it was agreed that the notation key should be changed from NE to NO and be consistent with the LULUCF sector.

Activity data on solid waste disposal was provided by ERA.

7.2.6 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

QA/QC checks were carried out in the past between the Authority and the data provider to improve the quality related to landfills by ensuring accuracy and consistency in this chapter. Data provided through the operator, Wasteserv Malta Ltd., is also provided under IPPC permitting and reporting, and reviewed accordingly. Verification of activity data used for estimating municipal solid waste disposed to solid waste disposal sites was performed by comparing the activity data with previous year's data.

Comprehensive Review 2025

As already mentioned in section 7.2.5.14, during the 2025 Comprehensive Review, the Technical Expert Review Team (TERT) provided a revised estimate for Malta's CH₄ emissions from category 5A (Solid Waste Disposal) (reference number: MT-5B-2025-0002). In line with this recommendation, the revised estimates reflecting this correction are included in the current submission for years 2021, 2022 and 2023, as a revised estimate was provided during the comprehensive review, for the amount of CH₄ recovered from SWDS under 'Recovery_OX' tab in the FOD managed model.

UNFCCC Review 2021

Further description has been included regarding MCF under section 7.2.5.7 where the MCF for unmanaged landfilling is reported as 0.8 between years 1990 and 2004 while for managed landfilling, the MCF is reported as 1 as from year 2004. Also, the CH₄ recovery for years in which recovery is reported is now included and reported in the NIR under section 7.2.5.14. Also, the ERT suggested to provide the values of the aeration factor and the percentage CH₄ and percentage CO₂ to estimate the aeration factor to improve transparency. This is included under section 7.2.5.15.

ESD Review 2020

With regards to the household survey, the Authority asked the data provider NSO whether there has been an update since the 2011/2012 survey was released. However, the data provider confirmed that no updates have been made and neither future updates are expected to such study. Moreover, with regards to the waste composition, communication with the data provider was conducted as to include further explanations in the NIR in section 7.2.5 as recommended during the ESD 2020 Review. Years between 2005 and 2018 in the FOD managed model have been corrected according to the NSO survey (MT-5A-2020-0004).

Moreover, further improvements have been applied with regards to the ESD 2020 Review (MT-5A-2020-0003). Such improvements refer to the oxidation factor of the IPCC Waste model for managed model. The oxidation factor (OX) value applied has been updated from OX=0 to OX=0.1 as indicated in Table 3.2 of Volume 5, Chapter 3 of the 2006 IPCC Guidelines when managed landfills are covered with oxidising material. Also, due to lack of transparency, the methodology used to estimate CH₄ recovery is explained in detail in section 7.2.5 as suggested during the ESD 2020 Review (MT-5A-2020-0005).

Furthermore, a meeting was organised between the Authority and the data provider ERA in July 2019 to discuss waste data and its timeliness due to lack of data available in previous submissions. During this meeting it was agreed that provisional data regarding solid waste disposal and waste incineration can be provided earlier so that data would be included in the 2020 submission reports.

Additionally, during the waste data meeting, the procedure between the Authority with the operators was also discussed. One of the major issues encountered with regards to the Waste sector emissions inventory was the timely availability of activity data. ERA is responsible for monitoring any establishments or undertakings carrying waste treatment operations. Permitting requirements include obligations on the operators to provide data on a yearly basis to ERA for regulatory purposes, which data, once verified and aggregated by ERA, is made available to the Authority. Instances of late submission of data by operators has led ERA to implement regulations setting a daily fine for late submissions of data, so as to improve the timeliness of data gathering. At present, the ERA opted to impose administrative fines for late submission rather than daily fines as the former are more substantial, with the intention to deter further late submissions. Furthermore, data received by ERA is thoroughly checked, including via clarifications sought from the waste operators. While this ensures higher reliability of the data received, it may also lead to further delays in the finalisation of waste data inventory by ERA and submission to CAA for inventory purposes. Discussions between CAA and ERA are ongoing to seek further ways to improve the timeliness and robustness of waste sector data. Please refer to the subsidiary legislation on the Daily Penalty Regulations (Subsidiary Legislation, 2018).

The deadline for submission of the Annual Environmental Report by the Waste Operators is end of March of the following year (i.e. 2019 waste data shall be submitted by end of March 2020). When taking into consideration late submissions and the duration of data verification process (based on the priorities), the entire process would extend several months.

ESD Review 2019

With regards to the aeration factor data from unmanaged landfill, the equation used in the model has been updated according to discussions during the ESD Review 2019 since an incorrect equation was being applied and calculated.

Furthermore, improvements in this category are also presented within the text according to questions asked during the UNFCCC Centralised Review 2019 regarding solid waste disposal such as the managed and unmanaged sections represents the landfills into more detail. Moreover, during the UNFCCC Centralised Review 2019, the emission factor for CH₄Plant Specific (PS) for the anaerobic managed waste disposal sites (CRF 5.A.1.a) was discussed. However, the emission factor PS has been updated to M (Model) since the FOD model is being used to calculate the solid waste disposal category. This has been updated both in the CRF and also in parameters table.

ESD Review 2018

From the review that was carried out by the ESD review team Ing. Eva Krtková in August 2018, the latter suggested that section '7.2.5 Methodological Issues' should be inputted in a table so that the parameters of the methodological issues could be better classified and understood. Moreover, the source of the parameters was also included in the table to identify whether the parameter's value is either from the 2006 IPCC Guidelines or is a country-specific value. This was also recommended by the UNFCCC expert review team of 2017 inventory submission report (Table 3; ID# W.5, W.6 and W.7 and Table 4; ID# W.5 and W.6). Similarly, the description of estimating CH₄recovery was also a recommendation (Table 3; ID# W.3 and W.4 and Table 4; ID# W.3) which is included in section 7.2.5.15. Furthermore, during the visit, Ing. Eva Krtková suggested to include in the NID the reason regarding the increase of industrial waste in the Għallis landfill from year 2011. This was included in the 'Category Description' of this chapter.

ESD Review 2017

The ERT recommended in the 2017 submission report that Malta replace the "IE" notation key for unmanaged waste disposal reported in CRF table 5.A with actual MCF and DOCf values. This has been updated in the 2021 submission.

7.2.7 CATEGORY-SPECIFIC RECALCULATIONS

Recalculations in the Solid Waste Disposal (5A) category for CH₄ emissions between the years 2021 and 2023 were undertaken following a revised estimate recommended by the TERT during

the 2025 Comprehensive Review (reference number: MT-5B-2025-0002), as detailed previously in Section 1.2.5.14. This revision resulted in a decrease of reported emissions from category 5A. The recalculation is presented in the below table, Table 7-15. The values under the 'previous inventory' column refer to the March 2025 submission.

Table 7-15 Recalculations from Solid Waste Disposal category – Total CH₄ emissions (Gg CO₂eq)

Year	CH ₄ emissions from Solid Waste Disposal (Gg CO ₂ eq) as reported in the previous inventory report (March 2025 submission)	CH ₄ emissions from Solid Waste Disposal (Gg CO ₂ eq) as reported in this inventory report (March 2026 submission)	Percentage change in reported emissions (%)	Change in Gg CO ₂ eq
1990	46.48	46.48		
1991	52.63	52.63	N.A.	N.A.
1992	58.96	58.96	N.A.	N.A.
1993	65.44	65.44	N.A.	N.A.
1994	72.05	72.05	N.A.	N.A.
1995	78.86	78.86	N.A.	N.A.
1996	85.92	85.92	N.A.	N.A.
1997	93.00	93.00	N.A.	N.A.
1998	101.83	101.83	N.A.	N.A.
1999	110.36	110.36	N.A.	N.A.
2000	119.46	119.46	N.A.	N.A.
2001	127.51	127.51	N.A.	N.A.
2002	136.14	136.14	N.A.	N.A.
2003	144.71	144.71	N.A.	N.A.
2004	153.60	153.60	N.A.	N.A.
2005	162.54	162.54	N.A.	N.A.
2006	169.82	169.82	N.A.	N.A.
2007	176.79	176.79	N.A.	N.A.
2008	88.03	88.03	N.A.	N.A.

Year	CH ₄ emissions from Solid Waste Disposal (Gg CO ₂ eq) as reported in the previous inventory report (March 2025 submission)	CH ₄ emissions from Solid Waste Disposal (Gg CO ₂ eq) as reported in this inventory report (March 2026 submission)	Percentage change in reported emissions (%)	Change in Gg CO ₂ eq
2009	108.18	108.18	N.A.	N.A.
2010	94.33	94.33	N.A.	N.A.
2011	106.92	106.92	N.A.	N.A.
2012	115.49	115.49	N.A.	N.A.
2013	114.06	114.06	N.A.	N.A.
2014	126.30	126.30	N.A.	N.A.
2015	137.34	137.34	N.A.	N.A.
2016	149.70	149.70	N.A.	N.A.
2017	148.30	148.30	N.A.	N.A.
2018	156.90	156.90	N.A.	N.A.
2019	166.97	166.97	N.A.	N.A.
2020	168.52	168.52	N.A.	N.A.
2021	167.71	164.65	-1.82%	-3.06
2022	168.57	166.51	-1.23%	-2.07
2023	164.81	162.30	-1.53%	-2.52
2024	N.A.	N.A.	N.A.	N.A.

7.2.8 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

There are no planned improvements.

7.3 BIOLOGICAL TREATMENT OF SOLID WASTE (ETF 5.B.)

Table 7-16 Summary table.

Waste sector category	Biological Treatment of Solid Waste
2006 IPCC Guidelines volume and chapter	Volume 5 Chapter 4
ETF category number	5B
GHG emissions reported/generated	CH ₄ , N ₂ O
Direct gases	
Key category	No
Method	T1 (2006 IPCC Guidelines Tier 1)
Emission factor	D (2006 IPCC Guidelines default)
Operation:	
Composting	1993 - 2006
Anaerobic biodigestion	2010 – till present

The category Biological Treatment of Solid Waste consist of two categories: Composting (ETF 5B1) and Anaerobic digestion (ETF 5B2). Composting in Malta stopped operating in early 2007 while anaerobic biodigestion has started its operation since 2010.

7.3.1 BIOLOGICAL TREATMENT OF SOLID WASTE - COMPOSTING (ETF 5.B.1.)

7.3.1.1 Category description

The Sant'Antrnin Solid Waste Treatment Plant started operating in 1993. Waste arriving at the plant was either mixed waste or waste separated at source. Mixed wastes were separated mechanically, and the biodegradable fraction was composted. Some non-biodegradable materials such as metals and plastics were channelled into recycling, whilst the rejects from mechanical separation were landfilled.

The organic fraction was composted using the open window system with the product raw compost being refined and left in the open to mature. No abatement measures were ever installed at the Sant'Antrnin Solid Waste Treatment Plant (personal communication, Wasteserv Malta Ltd, October 2007). The composting plant stopped operating in early 2007 and was replaced by a mechanical biological anaerobic treatment plant, the activity of which is accounted for. Between the decommissioning of this plant, in 2007, and the commissioning of the new plant, in 2010, no plant scale biological treatment of solid waste was operational in Malta.

7.3.1.2 Methodological issues

Data on biological solid waste treated at the Sant'Antnin Solid Waste Treatment Plant has been provided by Wasteserv Malta Ltd. for the operating years 1993 to 2006. Default 2006 IPCC Tier 1 emission factors were used for CH₄ (on a dry weight basis - 10g CH₄/kg waste composted) and N₂O (on a dry weight basis - 0.6g N₂O/kg waste composted). These values were updated from wet to dry weight basis as recommended during the ESD Review 2020 (MT-5B-2020-0001) because in the ETF tool, activity data should be expressed on a dry weight basis and not on wet weight basis. This observation had no impact on emissions but deals with the transparency of the ETF tables.

The quantities of waste accepted at the Sant' Antnin plant decreased progressively during the mid-1990s and, again, in 2002, in attempts to keep odour emissions within control. The resultant emissions from composting reflect the quantities of degradable municipal waste received at the compost plant (refer to the below figure, Figure 7-3).

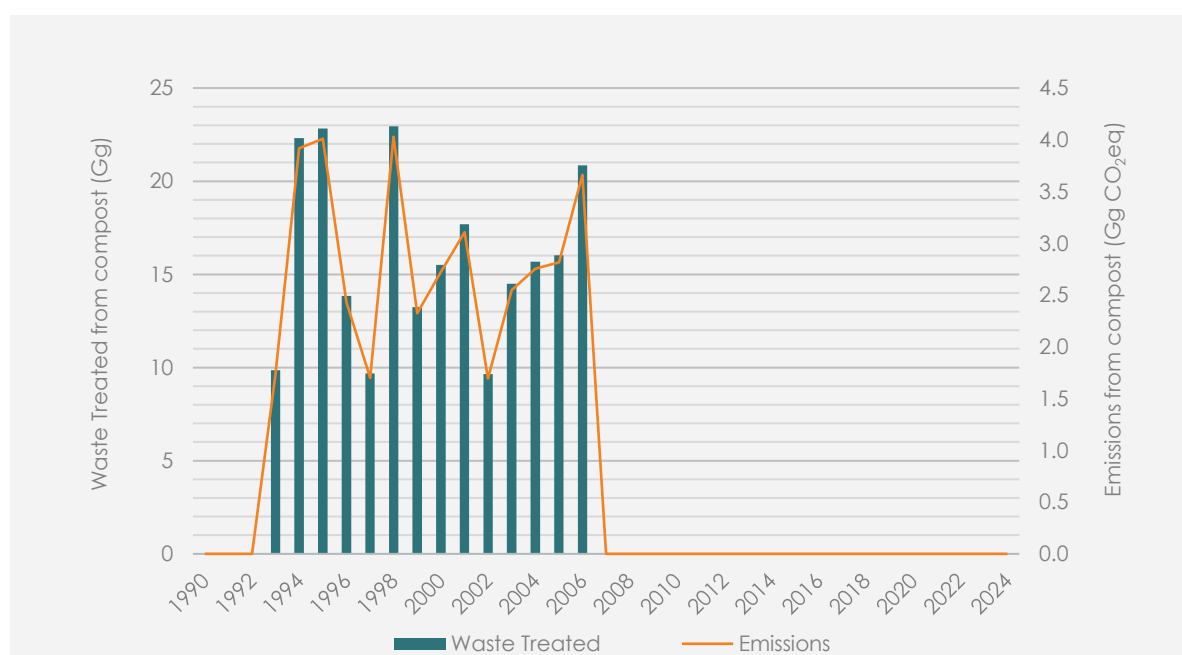


Figure 7-3 Waste treated and emissions from composting.

The notation key 'NE' is reported in the ETF tool for composting as requested during the ESD/ESR reviews. The reason for this notation key, which is also reported in Table 9 of the ETF, is because as urban population is about 95% of total population in Malta, the TERT considers that emissions from backyard composting are likely negligible and encourages Malta to report "NE".

As reported previously in the NID in section 7.3.1, the Sant'Antnin Solid Waste Treatment Plant started operating in 1993 and stopped operating in early 2007. Data for composting is reported under 5.B.1 in the ETF tool. This plant was then upgraded and replaced by a mechanical biological anaerobic treatment plant (refer to NID Section 7.3.2) to operate as an Anaerobic Digester plant in 2010. Data for the anaerobic plant is reported under 5.B.2 in the ETF as from year 2010 till present.

There is in place a national waste collection system that provides for tri-weekly collection of organic waste from all households which is reported under the anaerobic digestion (AD) category.

7.3.1.3 Uncertainty and time series consistency

Not applicable.

7.3.1.4 Category-specific QA/QC and verification

ESD 2020 Review

Default 2006 IPCC Tier 1 emission factors were used for CH₄ (on a dry weight basis - 10g CH₄/kg waste composted) and N₂O (on a dry weight basis - 0.6g N₂O/kg waste composted). The values for the default 2006 IPCC Tier 1 emission factors for CH₄ and N₂O emissions from composting were updated to dry weight basis: 10g CH₄/kg waste and 0.6g N₂O/kg. This was recommended during the ESD Review 2020 (MT-5B-2020-0001) since in the ETF tool, activity data should be expressed on a dry weight basis and not on wet weight basis. This observation had no impact on emissions but deals with the transparency of the ETF tables.

7.3.1.5 Category specific recalculations

No recalculations were required from compost. Compost stopped operating in early 2007.

7.3.1.6 Category specific planned improvements

No improvements are planned in this specific category. Compost stopped operating in early 2007.

7.3.2 BIOLOGICAL TREATMENT OF SOLID WASTE - ANAEROBIC BIODIGESTION OF WASTE (ETF 5.B.2.)

7.3.2.1 Category description

Anaerobic biodigestion of waste has started its operation in Malta in 2010 and has continued its operation till present (refer to Figure 7-4).

The process of biodigestion expedites the process of decomposition of organic waste through controlled conditions (e.g. temperature moisture and pH) within a reaction vessel. In the conditions set, CH₄ is generated and, contrary to landfilling, it can easily be directed into a combustion system to be used for energy or else flared.

Since 2010, Malta has one plant operating this process (Sant'Antnin Waste treatment plant following upgrading). The operator of the plant (Wasteserv Malta Ltd.) is the same operator of the landfills. The plant consists of a Mechanical & Biological Treatment Plant (MBT), which separates the biological fraction of waste from the remainder and this part is sent for anaerobic treatment. The remaining fractions are either recovered or treated elsewhere. The Malta North Mechanical and Biological treatment Plant has started its operation in 2016 by treating municipal solid waste (MSW) and animal manure. The MBT addresses waste management issues through three different sections: the Mechanical Treatment Plant (MTP) where MSW is segregated into five fractions (organic waste, ferrous and non-ferrous metals, refuse derived fuel (RDF) and rejects); the Materials Recovery Facility (MRF) where the recyclable items from bring-in-sites and recycling bags are separated to be sold abroad for recycling; and Anaerobic Digestion Plant/Biogas Plant in which the organic waste (from MTP) undergoes a fermentation process in closed vessels, and gas is produced.

This plant processes organic waste and then uses bacteria to produce CH₄ gas, which is used as fuel to produce heat and electricity. The first step in this process is mixing the organic waste with water to convert it into a pulp which is then fed to the digesters within the Anaerobic Digestion Plant. This breaks down the pulp through bio-kinetic processes taking place within the digestors to produce a 'digestate'. One of the most important bio-kinetic process taking place is that of the CH₄ forming bacteria. These bacteria convert the acids produced into CH₄ and CO₂. The CH₄ is then used as fuel in the Combined Heat and Power (CHP) machine to produce heat and electricity. The heat is used to sustain the Anaerobic Digestion process itself while the electricity generated is fed to the national grid. The stabilised digestate is ultimately dewatered and used for landscaping and other projects such as landfill rehabilitation (Wasteserv, 2020). It was confirmed by the data providers ERA and Wasteserv that only organic

waste (EWC 20 01 08) is currently being processed in the Anaerobic Digester, with no black bags and manure entering the system.

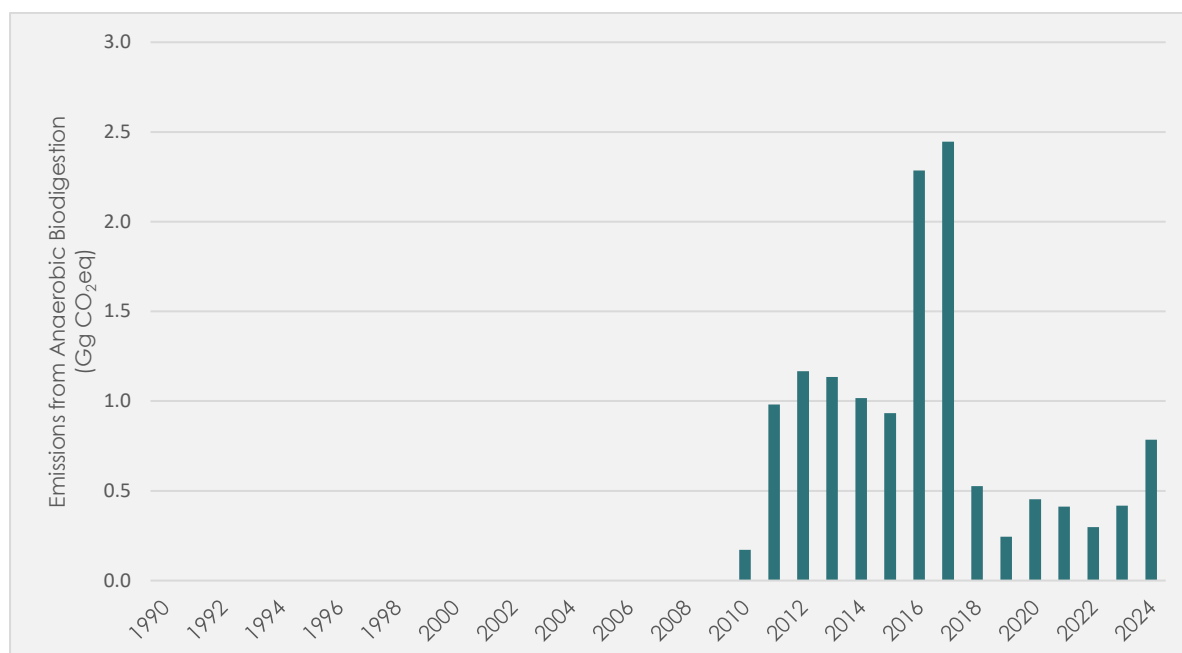


Figure 7-4 Emissions from Anaerobic Biodigestion.

7.3.2.2 Methodological issues

The calculation consists of multiplying the annual activity data provided by the operator (wet weight) with the default emission factor for CH₄ on a wet weight basis for anaerobic digestion, as corrected under point three of the ninth corrigenda for the 2006 IPCC Guidelines – i.e. 0.8 g CH₄/kg. Then, the value is divided by 1000 which results into Net CH₄ Emissions (Gg CH₄) and then multiplied by the Global Warming Potential, GWP of CH₄ in AR5 (28) which results into Gg CO₂eq. On the other hand, the N₂O emission factor of anaerobic digestion at biogas facilities are assumed to be negligible (2006 IPCC Guidelines, Volume 5, Chapter 4, Table 4.1, Section 4.1.3.1).

The following calculation refers to the anaerobic digestion for the latest year, 2024:

CH₄ tonnes = activity data (Gg) * CH₄ emission factor

= 35.03* 0.80

= 28.02 CH₄ tonnes

Net CH₄ emissions (Gg CH₄) = CH₄ tonnes / 1000

= 28.02/1000

= 0.03 Gg CH₄

Net CH₄ emissions (Gg CO₂eq) = Net CH₄ emissions (Gg CH₄) * Global Warming Potential of CH₄ in AR5

= 0.01 * 28

= 0.78 Gg CO₂eq.

Activity data on anaerobic biodigestion was provided by ERA.

7.3.2.3 Uncertainty and time series consistency

The time series of this sector contains a number of gaps mainly due to inconsistent operation of biological plants in the country. Two main periods of no operation are identified: between 1990 and 1992 and between 2007 and 2009. The periods in which no operation was occurring can be easily explained with the inexistence or unavailability of infrastructure due to the decommissioning and subsequent upgrades of the Sant' Antnin plant.

In terms of uncertainty, specifically, in recent inventory years for anaerobic bio-digestion, the use of gas monitoring data decreases the uncertainty of emission (activity data x emission factor) to 30% which is in accordance to the 2019 Refinement to the 2006 IPCC Guidelines. This uncertainty can be fully attributed to activity data and emission factors.

7.3.2.4 Category-specific QA/QC and verification

UNFCCC Review 2022

During the review, the ERT asked that the amount of CH₄ flared in anaerobic digestion at biogas facilities is reported as NE in the CRF in table 5.B and an explanation is not presented in the NIR or in CRF Table 9.

Malta treats a small proportion of its waste in the Mechanical and Biological Treatment Plant (MBT) facility at Sant' Antnin which has organic processing and Anaerobic Digestion stages. Our assumption is of negligible emissions from flaring, which is in line with the 2006 IPCC Guidelines, Volume 5, Chapter 4, which states that "[W]here technical standards for biogas

plants ensure that unintentional CH₄ emissions are flared, CH₄ emissions are likely to be close to zero". Hence, the NE.

UNFCCC Review 2021

The calculation/method used to calculate anaerobic digestion from the biological treatment of solid waste category is worked out in detail and reported under section 7.3.2.2.

ESD 2018 Review Support

As pointed out by Ing. Eva Krtková during the 2018 ESD review support regarding the anaerobic digestion at biogas facilities, an explanation about the default emission factor for N₂O was included in section '7.3.2.2 Methodological Issues' to reflect the current methodology being followed. Moreover, the ERT recommended that the notation key of the amount of CH₄ for energy recovery in anaerobic digestion reported in the CRF, table 5.B.2.a, "NO", is not appropriate and should be replaced with "IE" if the IPCC default emission factor of CH₄ is applied. The reason for this is because the default IPCC value for CH₄ emissions from anaerobic digestion (0.8 g CH₄/kg) already takes account of CH₄ recovery. The notation key has been updated.

7.3.2.5 Category specific recalculations

No recalculations were required from the anaerobic digestion category.

7.3.2.6 Category specific planned improvements

There are no planned improvements.

7.4 INCINERATION AND OPEN BURNING OF WASTE (ETF 5.C.)

Table 7-17 Summary table.

Waste sector category	Incineration and Open Burning of Waste
2006 IPCC Guidelines volume and chapter	Volume 5 Chapter 5
ETF category number	5C
GHG emissions reported/generated	

Waste sector category	Incineration and Open Burning of Waste
Direct gases	CO ₂ , CH ₄ , N ₂ O
Indirect gases	NO _x , CO, NMVOC, SO _x
Key category	No
Method	T1 (2006 IPCC Guidelines Tier 1)
Emission factor	D (2006 IPCC Guidelines default)
Operation:	
Waste Incineration	1990 – till present
Open Burning of Waste	Not Estimate (NE)

The types of waste incineration described in this chapter include municipal, industrial and clinical incineration. Open burning of waste does not take place in Malta. In fact, open burning is reported as NE (Not Estimated) in the ETF tool, category 5.C.2.

7.4.1 WASTE INCINERATION (ETF 5.C.1.)

7.4.1.1 Category description

Waste incineration is defined as the combustion of solid and liquid waste in controlled facilities. In Malta, to date, the emissions from waste incineration are minimal (<0.5% of the total emissions in the waste sector). This category includes emissions from municipal, clinical and industrial waste incineration, leading to CO₂, CH₄ and N₂O emissions; as well as emissions of the indirect greenhouse gases, NO_x, CO, NMVOC and SO_x.

Between 1990 and 2007, no regulated/licensed facilities existed for waste incineration in Malta. The facilities in operation at the time were basic and without combustion control. As a precautionary measure, their emissions are considered with open burning of waste rather than as waste incineration. A major improvement took place in early 2008 with the commissioning of a thermal treatment facility, in line with the European Union Incineration Directive (Directive 2000/76/EC). This incinerator allowed for the decommissioning of old non-compliant local incinerators.

The below figure, Figure 7-5, shows the emissions in CO₂ equivalents from the combustion of municipal, clinical and industrial waste. The major source of emissions until 2007 was

combustion of clinical waste, whereas from 2008, industrial waste incineration has the highest share of emissions in this category. Municipal waste combustion is being reported for the years 1990 to 2003 and intermittently from 2008 onwards. The gap between the latter sets is due to the unavailability of such waste treatment facilities thus, this type of incineration was not operational.

Incineration in Malta is treated at the Thermal Treatment Facility.

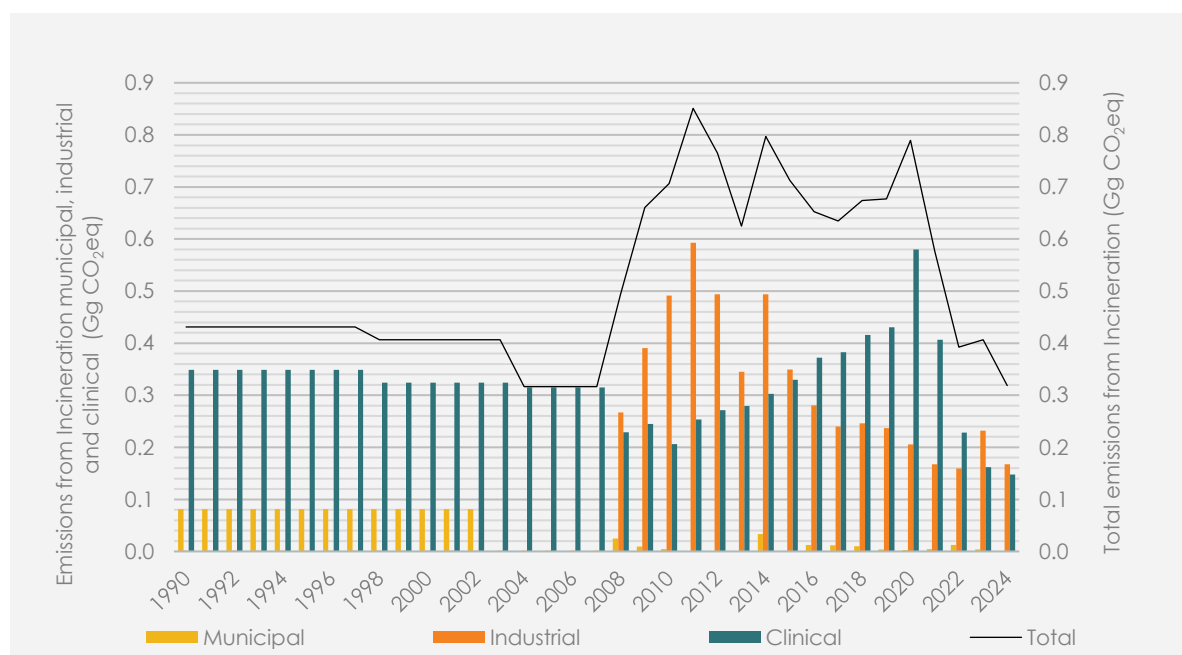


Figure 7-5 Direct GHG emissions from category Incineration.

The below figure, Figure 7-6, includes the indirect emissions from the combustion of municipal, clinical and industrial waste.

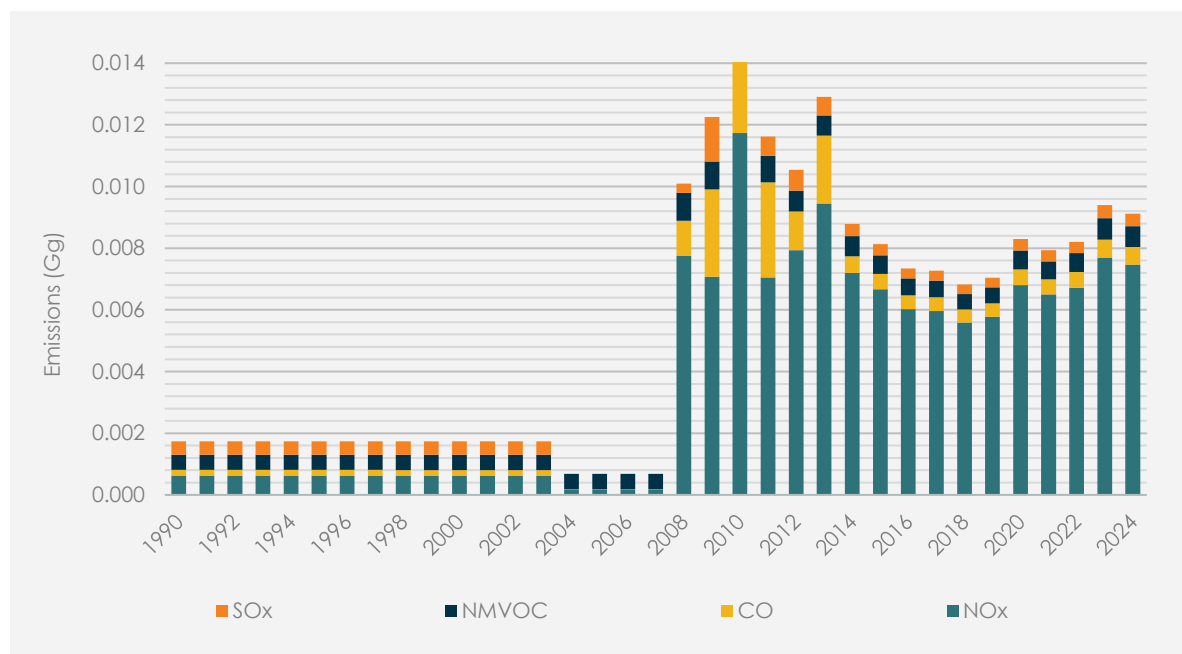


Figure 7-6 Direct GHG emissions from category Incineration.

7.4.2 METHODOLOGICAL ISSUES

7.4.2.1 Municipal Waste Incineration (ETF 5.C.1.a.i. and ETF 5.C.1.b.i.)

This section considers the following points:

- Shipboard kitchen waste reported under Municipal Waste Incineration was previously incinerated at the Malta Shipyards. Shipyard wastes (sediments or paints) were never incinerated.
- Municipal waste incineration is being reported for the years 1990 to 2003, when the incinerator at the Malta Shipyards was operational.
- An average of 0.25 Gg of waste between 1990 and 2003, 85% of which is considered to be of biogenic origin, used to be incinerated at the shipyards. It is to be noted that the incinerator coped easily with one tonne of waste daily and had no abatement measures fitted.
- During 2004-2007, no plants incinerating MSW were operational. In fact, activity data is reported as NO; Not Occurring.
- For the year 2008, emissions from the incineration of about 0.1tonnes (0.0001 Gg) of paper and cardboard, at the Thermal Treatment Facility, have been included.
- Data for the remainder inventory years is provided annually by the data provider ERA which is the regulator for waste management operators in Malta.

CO₂ emissions from municipal waste incineration were calculated using the default IPCC 2006 method, as presented in Chapter 13 Annex 3 for the year 1990, as an exemplar. Emission factors for CH₄ and N₂O used in this section prior to 2007 were equivalent to emission factors specified for open burning of waste. This has been done in order to take due account of the lacking and unregulated infrastructure which was in place at the time. Details of emission factors used can be found in Chapter 13 Annex 3.

The fraction of carbon in dry matter (CF) for MSW used to be reported as 0.38 (*Food waste, 2006 IPCC Guidelines (Volume 5, Chapter 2, Table 2.4)*). However, during the UNFCCC in-country review of year 2021, the ERT noted that this is not in accordance with the 2006 IPCC Guidelines (*Volume 5, Chapter 5, Equation 5.2, and Volume 5, Chapter 2, Table 2.4*) because the Party did not calculate CO₂ emissions for waste incineration by applying different CO₂ emission factors for each waste type separately. Hence, the carbon in dry matter value was updated to improve accuracy depending on the EWC code such as for codes 20 01 25 and 20 01 28.

7.4.2.2 Clinical Waste Incineration (ETF 5.C.1.b.ii.3.)

Two clinical waste incineration facilities existed in the Maltese Islands between 1990 and 2007. During this period, the St. Luke's Hospital incinerator provided services for all public and private healthcare institutions on the island of Malta. From a clinical waste survey carried out in 2001 (personal communication, Ministry of Health, 2007) it was found that approximately one tonne of clinical waste was produced daily in Malta. In 2006, the St. Luke's Hospital incinerator was processing, on average, approximately 910kg of clinical waste per day. No abatement measures were present at the St. Luke's Hospital incinerator. The total clinical waste processed by the St. Luke's Hospital incinerator in 2006 was estimated at approximately 330 tonnes per year (excluding Gozo).

A second clinical waste incinerator was also operating at the Gozo General Hospital. During the early 1990s, approximately 180kg of contaminated waste per day was incinerated at the Gozo Hospital. This quantity of waste amounts to an estimated 65.7 tonnes of waste incinerated annually. This figure of waste incineration at the Gozo General Hospital was used for the inventory years 1990 to 1997. For the years 1998 till 2003, a figure of 37.6 tonnes of waste incinerated per year, as reported in the 1998 MEPA report (SOER) was used. For the years 2004 till 2007, a figure of 27.5 tonnes of waste incinerated, as reported from waste audits (personal communication, Ministry of Health, 2007), carried out in 2004, was used. For the year 2008, emissions from the incineration of about 0.26 Gg clinical waste at the thermal treatment facility have been reported. Data for the remainder inventory years is provided annually by the data

provider. CO₂ emissions from clinical waste incineration are calculated using the default 2006 IPCC method, as presented in Chapter 13 Annex 3 for the year 1990, as an exemplar.

7.4.2.3 Industrial Waste Incineration (ETF 5.C.1.a.ii.1. and ETF 5.C.1.b.ii.1.)

Under this category, incineration of paper waste at a local industrial establishment is reported for the inventory years 1990 to 2007. 99% is considered as waste of biogenic origin. As indicated by the operator of this facility, the incinerator was more than three decades old and was of a self-burning configuration, i.e., no other fuel was used during the burning process. During the years 1990 to 2007, about 0.066 Gg of paper waste was incinerated annually (personal communication, private industry representatives, October 2007). Details of this private facility are not listed for reasons of data protection. Data for the remainder inventory years is provided annually by the data provider. CO₂ incineration emissions are calculated using the default 2006 IPCC method, as presented in Chapter 13 Annex 3 for the year 1990, as an exemplar.

Activity data on incineration was provided by ERA.

7.4.3 ECOHIVE

ECOHIVE is the largest ever investment in the waste management sector that will drive Malta towards a circular economy. This project will process waste in the most sustainable and resource-efficient way possible while also turning it into precious resources into energy and agricultural compost (Ecohive, 2021). Four new waste management plants will form part of the ECOHIVE project: energy, recycling, organic and hygienics.

It was recently proposed that a 5,000 square meter Waste-to-Energy (WtE) plant will be built in Malta to reduce the amount of municipal solid waste disposed into the landfill. It was proposed that the WtE facility should be built in the Magħtab complex since part of the infrastructure is already available at the site.

The ECOHIVE project is divided as the following:

Energy

The plant will be treating around 40% of non-recyclable waste generated in the Maltese Islands. The capacity of the plant is 192,000 tonnes and will generate 126GWh per year to the grid (Ecohive, 2021).

Recycling

The new Material Recovery Facility (MRF) will be receiving and processing co-mingled recyclables – namely paper, plastic and metal – through an automated sorting process. Waste will undergo a series of procedures that refine the material stream, extracting specific materials that can be recycled leading to higher quality materials for recycling.

Organic

Using the heat generated by the W-t-E Facility for pasteurization, the Organic Processing Plant (OPP) will convert waste into biogas and agricultural compost. The aim is to reduce the volume of biodegradable waste going to the landfill and turning waste into a resource.

Hygienics

This facility will process hazardous waste such as clinical and pharmaceutical waste using environmentally sound technology. Energy in the form of heat will also be generated in the process.

7.4.4 UNCERTAINTY AND TIME SERIES CONSISTENCY

Activity data uncertainty in the latest years is rather low due to the introduction of IPPC permitting and obligatory weighbridges at the entry of incineration plants. Due to the lack of available data, conservative assumptions on activity are included in the calculation of emissions for the period 1990 - 2007. In earlier years, the emission factors calculations for incineration include emission factors from open burning due to the lack of infrastructure. However, following the introduction of IPPC regulated plants, much more reliable data on emissions was provided from facilities which fit the definition of 'controlled facility' in the 2006 IPCC Guidelines.

The Waste Incineration category is the category with the highest uncertainty from the Waste sector. The emission factor uncertainty (%) of ± 100 percent is being used for both CH₄ and N₂O as described in the 2006 IPCC Guidelines (Volume 5, Chapter 5, Section 5.7.1). The below table, Table 7-18, illustrates the quantified uncertainty for this category.

Table 7-18 Uncertainties (%) for category Waste Incineration.

Parameter		CO ₂	CH ₄	N ₂ O
Emission factor uncertainty (%)		60	100	100
Activity data uncertainty (%)			10	

7.4.5 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

2022 Submission

During past reviews, the ERT recommended to provide information on all uses of the notation key 'IE' in CRF Table 9. Malta used to report CH₄ and N₂O emissions from 5.C.1.1.a (municipal biogenic) and 5.C.1.1.b (industrial other) as IE since the total emissions were being included under non-biogenic only. However, after communication and assistance from Aether Ltd, it was decided that as a best practice and to be more transparent, the CH₄ and N₂O emissions between the biogenic and non-biogenic subcategories are now being reported separately.

UNFCCC In-Country Review 2021

The fraction of carbon in dry matter (CF) for MSW used to be reported as 0.38 (*Food waste, 2006 IPCC Guidelines (Volume 5, Chapter 2, Table 2.4)*). However, during the UNFCCC in-country review of year 2021, the ERT noted that this is not in accordance with the 2006 IPCC Guidelines (*Volume 5, Chapter 5, Equation 5.2, and Volume 5, Chapter 2,, Table 2.4*) because the Party did not calculate CO₂ emissions for waste incineration by applying different CO₂ emission factors for each waste type separately. Hence, the CF value was updated to improve accuracy.

ESD 2018 Review Support

During the ESD review support in 2018, Ing. Eva Krtková suggested that the deNO_x and desulphurisation emissions should be removed from the Waste sector Incineration category and should be included in the IPPU sector instead. Therefore, following the review, the amount of sodium bicarbonate used for desulphurisation (tonnes), amount of urea used for deNO_x (m³), CO₂ from desulphurisation (tCO₂/t) bicarbonate, CO₂ from deNO_x (tCO₂/m³) urea, CO₂

from desulphurisation (Gg CO₂) and CO₂ from deNO_x (Gg CO₂) were removed from incineration and provided to the IPPU sector Inventory compiler in section '4.2 Mineral Products' and section '4.5 Non-Energy products from fuel and solvent use', CRF Category 2A and 2D respectively.

7.4.6 CATEGORY SPECIFIC RECALCULATIONS

No recalculations were required from the incineration category.

7.4.7 CATEGORY SPECIFIC PLANNED IMPROVEMENTS

Not applicable.

7.4.8 OPEN BURNING OF WASTE (ETF 5.C.2.)

Malta used to report emissions from the open burning of waste as 'NO'. However, during the UNFCCC review (2021), the ERT recommended to the Party to start estimating GHG emissions from unintentional open burning of waste in accordance with the 2006 IPCC Guidelines (Volume 5, Chapter 5, Section 5.2). It was also suggested to replace the notation key "NO" for open burning of waste in the ETF tool, Table 5.C. with the notation key "NE".

In 2021, the Authority contacted potential data providers, including the operator of the landfills and the regulator for waste management operators (Wasteserv and ERA). However, it has been confirmed that no data is available regarding the amount of waste that may have burned in instances of accidental fires in landfills. The reason being is that accidental fires start through spontaneous combustion of the waste mass. The guidance does not currently support countries to make a robust T1 estimate without significant expertise and/or data. It has also been confirmed by ERA (in December 2024) that 100% of the Maltese population is covered by nationwide collection system for municipal waste.

Malta considers that the decision to report 'NE' is appropriate and is more accurate than 'NO' even though that would be justified in common with the approach of many reporting countries.

During the 2022 UNFCCC Review, the ERT recommended to report the notation key 'NO' since open burning of waste does not take place in Malta. Considering that a regenerative treatment oxidizer gas compound has been used since 2008, the notation key 'NE' was recommended to be used only for years before 2008. Refer to the ETF tool, Table 5.C.2 and ETF Table 9.

Furthermore, after discussions with the ESD-expert Hans Oonkay during the 2024 capacity building exercise of the ESD review, which took place between December 2024 and January 2025 for the waste sector, it was concluded that open burning of prunings from olive groves and vineyards is the only potential sources of emissions due to open burning in Malta. An estimate of emissions was calculated due to open burning of prunings, resulting in less than 10% of the significance threshold. Hence, it was concluded that it is best to report emissions from open burning of waste as Not Estimated (NE), and to provide an explanation in the NID and in Table 9 on the ETF tool.

7.5 WASTEWATER TREATMENT AND DISCHARGE (ETF 5.D.)

Table 7-19 Summary table.

Waste sector category	Wastewater
2006 IPCC Guidelines volume and chapter	Volume 5 Chapter 6
ETF category number	5D
GHG emissions reported/generated	CH ₄ , N ₂ O
Direct gases	
Key category	No
Method	D Tier 1 (2006 IPCC Guidelines default)
Emission factors	D Tier 1 (2006 IPCC Guidelines default) CS (Country Specific)

7.5.1 WASTEWATER TREATMENT AND DISCHARGE - DOMESTIC AND INDUSTRIAL (ETF 5.D.1. AND ETF 5.D.2.)

7.5.1.1 Category description

Malta's sewerage infrastructure consists of two main geographically separate networks that collect both domestic and industrial wastewaters, as well as part of storm-water runoff. In addition, during the whole time series, slurry and liquid waste from animal husbandry is known to have been introduced in the wastewater system and, thus, it had to be accounted for.

During the inventory years 1990 up to 2007, a single sewage treatment plant was in operation and catered for only a fraction of the total wastewater generated on the Maltese Islands; around 10% or under of the wastewater generated was treated while the rest, around 90% or over, was discharged untreated to the marine environment i.e. disposed to sea.

The collection treatment and discharge system has undergone major upgrades with the building of three new sewage treatment plants to address all the wastewater generated on the Maltese Islands.

Two of the plants came into operation in 2008, and this is reflected in an increase in the percentage of treated sewage in the years after 2008. The third and largest plant came in operation in late 2010 and was fully operational in 2011. This is reflected in the reduction of CH₄ emissions in 2011 compared to other years.

These infrastructural developments represent a decrease in untreated wastewater. According to wastewater activity data provided by the Water Services Corporation (WSC), approximately 30% of wastewater remains untreated, while around 70% is treated, not considering exceptional events (accidental releases, overload due to storm runoff or plant breakdown). Overall, it results in minimal emissions of CH₄ and N₂O from this source category. Notwithstanding, a small fraction of wastewater remains untreated (disposed to sea) because of unintentional bypasses and plant process disruptions, stemming from the receipt of non-domestic discharges.

The quantification of emissions from domestic wastewater treatment and discharge does not include emissions from uncollected wastewater. CH₄ emissions from uncollected wastewater are negligible as the part of the population which is not connected to a sewer system is very low. Where remote hamlets are served by communal and individual cesspits, the local water and wastewater utility company periodically collects the wastewater from the cesspits using tankers and discharges it into the sewer network at designated discharge points for treatment at urban wastewater treatment plants. Those related emissions are thus included in the inventory (*text as recommended by the ERT in 2019*).

The bulk of wastewater generated is treated aerobically. A small fraction is disposed at sea untreated because of unintentional bypasses and plant process disruptions, stemming from the receipt of non-domestic discharges.

The volume of untreated wastewater bypassed is progressively reduced by:

- investing in additional treatment capacity (Sant'Antnin Treatment Plant upgrade currently underway) and
- through the curbing of seawater infiltration, following a series of completed sewer rehabilitation interventions, with others in the pipeline.

The percentage of the population per type of wastewater treatment for aerobic WWTP is 100% (all agglomerations are connected to an UWWTP) and 0% for direct discharge.

Moreover, as WSC clarified, all wastewater generated in year 2012 was treated (100% treated wastewater in 2012) with no untreated wastewater (zero volume i.e. 0% untreated wastewater in 2012). Hence, CH₄ emissions in the ETF are reported as Not Occurring in 2012 (notation key NO) (because zero is not an accepted value). Therefore, as already clarified, although wastewater emissions were estimated, there were no CH₄ emissions emitted from wastewater because all wastewater was treated with no untreated wastewater. Hence, as illustrated in Figure 7-7 below, CH₄ emissions could not be estimated for year 2012. Furthermore, both CH₄ and N₂O emissions have declined throughout the years. A reason for this could be that currently, more wastewater is being treated while less wastewater is being untreated.

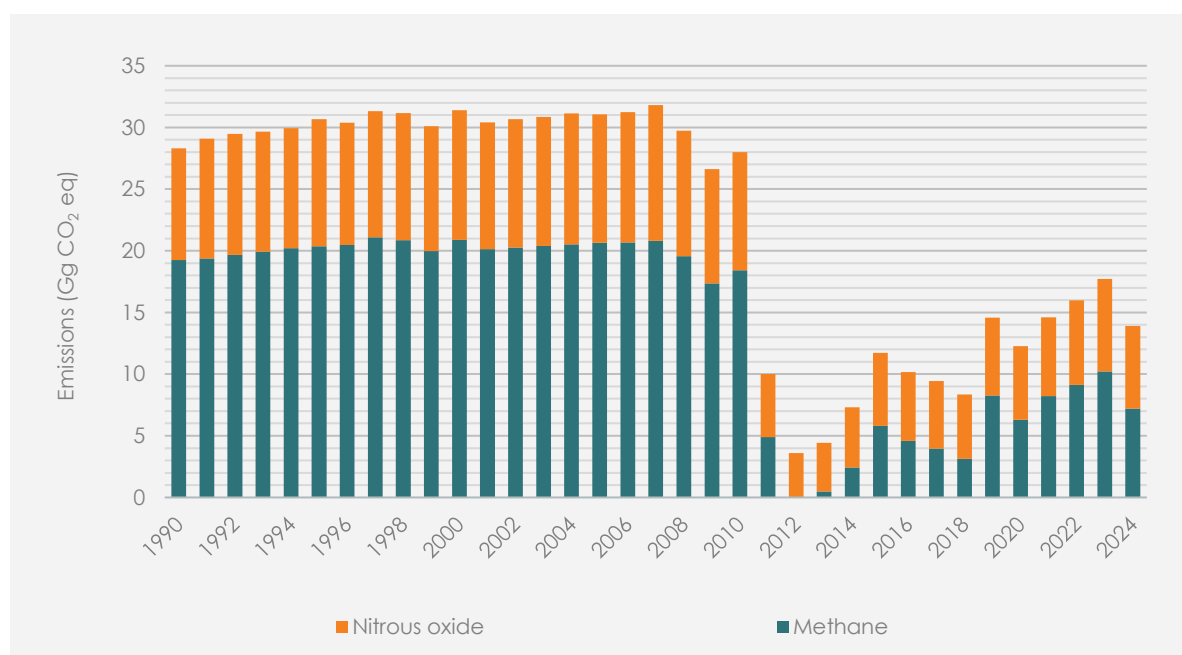


Figure 7-7 GHG emissions for category Wastewater Treatment.

7.5.2 METHODOLOGICAL ISSUES

For the period 1990 to 2000, the sewage generation rate for the year 1992 in m³/capita/year has been used to calculate the total volume of sewage generated annually. For the years 2001 to 2006, the average rate of sewage generation for 2005/2006 has been used to calculate the total volume of sewage generated annually. This is because no data specific to this period is available. For the years 2007 onwards, annual wastewater generation and treatment data has been provided by the WSC.

Moreover, a factor is applied to account for the N removal efficiency of wastewater treatment plants in the calculation of N₂O emissions from effluent. The removal capacity of plants is reported to be 70%. The value of 70% was suggested to the Authority by EU expert reviewers in accordance with EU legislation during the review held in 2016. The percentage value is applied

to take account of N in nitrates dissolved in the wastewater treated leading to the emission of N gas.

The 70% is a ballpark figure used because the 2006 IPCC Guidelines on this sector omit reference to this effect. Moreover, it was identified that in general, such plants have a 70% N removal capacity. However, further consultation in future submissions will be undertaken with the operator of the urban wastewater treatment system to identify whether the 70% value remains applicable to the Maltese situation or if this should be revised.

Sewage sludge from the treatment of urban wastewater is being included in the FOD managed model, with the activity data of an EWC code 19 08 05, as previously described in section 7.2.5.13. In fact, sludge in the ETF tool is referred to as included elsewhere, with the notation key IE, for both CH₄ and N₂O emissions.

In estimating emissions of CH₄ from the treatment of wastewater in Malta's UWWTPs, the performance of the respective plants is taken into account. In the years [2016-2020], these plants far exceeded the performance standards for treatment of BOD, and on this basis, the plants are considered to be "well-managed". This means that an MCF value of "0" (zero) is applied, resulting in overall "0" (zero) emissions of CH₄ from the wastewater treatment plants. Furthermore, the BOD g/person/day is being used for the whole timeseries, whereas before it used to be reported until year 2011 and then after year 2012 the total BOD load, as provided by the data provider, was used instead.

Additionally, with regards to domestic wastewater, the additional amount of N from manure managed in sewers was included in the quantity of N in effluent reported in ETF tool, Table 5.D. This started to be included, following the UNFCCC in-country review held in October 2016, for the whole timeseries, as from the 2017 submission. The pig slurry entering wastewater treatment plants is used to estimate N₂O emissions. The following methodology is used:

The swine manure nitrogen to sewers data is firstly being calculated in the N Effluent (kt N/year) which will affect the N₂O emissions.

Therefore,
$$\text{N Effluent} = (\text{population in persons} * \text{per capita protein consumption (kg/persons/year)} * \text{Fraction of Nitrogen in Protein Kg N/Kg protein}) * \text{Factor for non-consumed protein added to the wastewater} * \text{Factor for industrial and commercial co-discharged protein into the sewer system} * 0.000001) + \text{swine manure}.$$

Then, the N Effluent total value is multiplied in the calculation to calculate the total Indirect N₂O emissions, the N removed by plants and the N remaining in Effluent. This will then affect the N₂O emissions where:

- Indirect N₂O emissions (Gg N₂O/year) = N Effluent * untreated fraction * EF Effluent * the conversion factor of kg N₂O-N into kg N₂O.
- N removed by plants (assuming 70% removal by plants) = 0.7 * N Effluent * (1-untreated fraction)
- N remaining in Effluent = N Effluent – (N Effluent * untreated fraction) - N removed by plants – N plants (Gg)
- The Factor 44/28 is the conversion factor of kg N₂O-N into kg N₂O.

Furthermore, the ERT (in the 2017 submission) (Table 5 ID# W.17) recommended that the activity data of the quantities of N from agricultural sources received at wastewater treatment plants should be included in the NID (Table 7-20). The mentioned swine activity data is received from the Agriculture Sector at the CAA, as is also explained in the Agriculture Chapter under Section 5.5.2.1.2.

Table 7-20 Activity data of Swine manure N going to sewers N (kt).

	Year							
	1990	1995	2000	2005	2010	2015	2020	2024
Swine manure N going to sewers, N (kt)	0.93	0.95	0.73	0.64	0.65	0.44	0.39	0.35

During the UNFCCC Review 2019 (2019MLTQA104), the ERT requested to implement a balance check with manure management data under the Agriculture sector to ensure that there is no double counting or omission in the estimates of N between the wastewater category in the Waste sector (under the ETF tool, category 5D) and Agriculture sector (under the ETF tool, category 3B). The double-counting issue was consulted with an expert who was suggested by the capacity building support under the ESD review contract. The expert confirmed that nitrogen is correctly implemented hence, there is no double-counting from N₂O emissions occurring between the Agriculture and the Waste sector.

Furthermore, the end-of-year population data is provided by data from NSO, which is the official government statistics in Malta. Population data may be obtained from:

- the 'Demographic Review 2014' as published by NSO in 2016 for inventory years between 1990 and 2006; and

- NSO's News Release entitled, 'World Population Day: 2020' and NSO's 'News Release 122/2021' for inventory year 2007; and
- NSO's News Release 122/2025 entitled 'World Population Day' for inventory years between 2008 and 2024.

Activity data on total wastewater generated, treated, and untreated was provided by WSC.

Further information on the data related to the per capita protein consumption from FAOSTAT is provided in the below section 7.5.2.2.

7.5.2.1 Methane emissions (CH₄)

CH₄ is released where anaerobic conditions prevail. An important factor is the amount of degradable organic component (DOC) in the wastewater, of which a quantitative measure can be taken through the biological and chemical oxygen demand of the wastewater (BOD, COD). This DOC in anaerobic conditions will generate CH₄ emissions and the existence of these conditions is subject to the treatment methodology used. From the year 2012 onwards, estimates of the total BOD entering the system have been provided by the wastewater system operator. This includes all BOD (domestic and industrial) entering the wastewater handling system. It is important to note that the average BOD/capita/year calculated from BOD data submitted is higher than the range of the default factor provided in Table 6.4 of the 2006 IPCC Guidelines Volume 5. An explanation for this could be that animal liquid waste has allegedly been introduced in the wastewater handling system. The average BOD/capita/year of the period 1990-2011 is back extrapolated as the average of the same between 2012 and 2013.

In Malta's case, only two treatment methods are relevant: aerobic treatment in wastewater treatment plants and direct disposal at sea. Through the data collected, it is possible to elucidate the amount of wastewater which was directed to both processes and thus the proportion of DOC going into the relevant process. Default emission factors as described in Table 6.3 of Volume 5 of the 2006 IPCC Guidelines are used to calculate the emission from each process at this stage.

7.5.2.2 Nitrous Oxide (N₂O)

N₂O emissions also occur due to anaerobic conditions during handling or disposal of wastewater, where the nitrogenous molecules, mostly protein, is broken down by specific microorganisms. Aerobic treatment of wastewater reduces the amount of nitrogen available for the formation of N₂O.

Direct N₂O Emissions from WWT

Wastewater treatment plants are a small but distinct source of N₂O, emanating from the nutrient removal mechanisms. Even though mainly aerobic, some anaerobic pockets do occur, creating N₂O emissions. Emissions are calculated using equation 6.9 found in Volume 5 of the 2006 IPCC Guidelines, assuming, an emission factor plant of 3.2g N₂O/person/year, and also including the default factor for industrial and domestic co-disposal of wastewater (1.25):

$$N_2OEmissions_{Plant} = P * F_{IND-COM} * T_{Plant} * EF_{Plant}$$

$$N_{WWT} = N_2OEmissions_{Plant} * \frac{28}{44}$$

Indirect N₂O Emissions from Effluent

Effluent disposed in waterways, in this case, the sea, is a source of N₂O. The calculation of this emission is based on the nitrogen content of wastewater, which, in this case, is inferred from protein consumption/capita. This data was obtained through the FAOSTAT database 'Food Balance Sheets' (FAO) where the name of the country, elements, items aggregated, and years are selected.

An annual figure for the years between 1990 and 2023 is provided from the 'Food Balance Sheets'. However, the data reported between years 1990 and 2009 is currently not available on the FAOSTAT website. The data reported in this submission refers to the data as reported in the January 2020 submission report, which refers to the latest reported data on FAOSTAT (date accessed: November 2019).

The data currently available on the 'Food Balance Sheets' refer to years between 2010 and 2023 (latest update from FAOSTAT: October 28th, 2025; date accessed by the CAA: February 12th 2026). Refer to the below table, Table 7-21.

For the remaining year, 2024, an extrapolation is being calculated. Therefore, the formula "TREND" five-year moving average, was applied until an updated data is available from FAOSTAT.

Table 7-21 Protein Consumption (g/capita/day).

		Year							
		1990	1995	2000	2005	2010	2015	2020	2024
Per	Capita								
Protein									
Consumption									
(g/capita/day)		93.34	103.87	109.34	110.15	108.13	116.28	104.01	105.82

Note: The value for year 2024, is an extrapolated value as data was not available on the FAOSTAT website when accessed by the CAA.

Using the protein consumption data, as stated in the 2006 IPCC Guidelines default values (Volume 5, Chapter 6, Table 6.11, Page 6.27) and also in the 2017 UNFCCC Review, assuming 0.16 of that mass is nitrogen and assuming an additional 1.40 for non-consumed protein and 1.25 for industrial domestic co-disposal, with no nitrogen being retained as sludge, the nitrogen content of the effluent ($N_{EFFLUENT}$) is estimated. Included in this total there also is N_{Agri} , which is the total nitrogen originating from slurry and liquid waste from animal husbandry being introduced in the wastewater system. From this, N_{PLANT} (the amount of nitrogen resulting in direct emissions from WWT) is subtracted to obtain the net $N_{EFFLUENT}$. A default emission factor is used as highlighted in Table 6.11 of the 2006 IPCC Guidelines and equation 6.7 of the same Guidelines is used to calculate the N_2O emission.

$$N_{EFFLUENT} = \left((P * Protein * F_{NPR} * F_{NON-CON} * F_{IND-COM}) - N_{Sludge} - N_{WWT} \right) + N_{Agri}$$

$$N_2O \text{ Emissions}_{Effluent} = N_{EFFLUENT} * EF_{EFFLUENT} * \frac{44}{28} * (1 - Efficiency_{plant})$$

$$N_2O \text{ Emissions}_{Total} = N_2O \text{ Emissions}_{Plant} + N_2O \text{ Emissions}_{Effluent}$$

The additional amount of N from manure managed in sewer is obtained from the compiler of the agriculture section at the CAA. Thus, Section 5.3 (Manure Management) provides more information on the activity data, emission factors, methodology and assumptions used to estimate N_2O emissions from animal husbandry.

7.5.3 UNCERTAINTY AND TIME SERIES CONSISTENCY

Uncertainty in both CH_4 and N_2O emissions are summarised in the below table, Table 7-22. The largest uncertainty is at emission factors level especially for N_2O emissions. The totals were calculated using the square root formula.

Table 7-22 Uncertainty estimates for category Wastewater Treatment.

Uncertainty Source	Value (%)
Population	5
Emission factor (EF _i)	10
BOD total	10

Uncertainty Source	Value (%)
$T_{i,j}$	10
I	20
F_{NPR}	10
Emission factors $_{Effluent}$	100
Emission factor $_{PLANTS}$	200
Annual Protein Consumption	10
$F_{IND-COM}$	25
$F_{NON-CON}$	10
Total Uncertainties	
N_2O_{PLANT} uncertainty	100.9
$N_2O_{EFFLUENT}$ uncertainty	42.7
CH_4 uncertainty	17.5

7.5.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

UNFCCC 2021 Review

The text regarding the wastewater from dwellings not connected to the sewer system has been corrected as proposed by the ERT in 2019.

2020 Review

The data regarding swine manure N going to sewers has been updated for the whole time series by the Agriculture Sector. This is reflected also in the Wastewater category. This update has resulted from changes in the Methodology due to application of IPCC 2019 Refinements to reflect better the local situation and to improve estimates.

2019 Review

The notation key NE (Not Estimated) in the ETF tool category 5.D for sludge was replaced with IE (Included Elsewhere) as recommended during the 2019 review by the ERT (ID# W.24) since sewage sludge is included in the solid waste disposal category. The notation key is also explained in the ETF Table 9.

Furthermore, improvements in this category are also presented within the text according to questions asked during the UNFCCC Centralised Review 2019 regarding wastewater.

In-country review in 2018 from the ESD Review Team

Ing. Eva Krtková suggested to include an explanation in the NID regarding the factor (70%) applied to account for the N removal efficiency of wastewater treatment plants in the calculation of N₂O emissions from effluent. This was included in section '7.5.2 Methodological Issues'.

Moreover, the factor of non-consumed protein added to wastewater ($F_{\text{NON-CON}}$) and the factor of industrial and commercial co-discharged protein into the sewer system ($F_{\text{IND-COM}}$) have been changed to the IPCC default values of 1.40 and 1.25 respectively throughout the whole time series from the CRF Reporter Inventory Software Table 5.D. This finding was recommended during the review.

2017 Submission

In line with the recommendation made by the ERT regarding domestic wastewater in Table 2 of the report of the review of the 2017 annual submission of Malta, dated 30th September 2017, it can be confirmed that the additional amount of N from manure managed in sewer was included in the quantity of N in effluent reported in CRF Table 5.D. This started to be included, following the UNFCCC review held in 2016, for the whole timeseries, as from the 2017 submission.

The activity data of the quantities of N from agricultural sources received at wastewater treatment plants was included in section '7.5.1.2 Methodological Issues' as recommended by the ERT in 2017 submission. Moreover, with regards to activity data, the data provider provided revised updates of figures since year 2012.

2016 Submission

Moreover, as recommended by the Technical Expert Review Team (TERT) in the 2016 submission, in section 7.5.1.1 it was justified that CH₄ emissions from uncollected wastewater are negligible.

The methodology for the pig slurry entering wastewater treatment plants, which is used to estimate N₂O emissions, is being provided in the methodological section (7.5) as proposed by the ERT during the 2016 submission (WAS.13).

7.5.5 CATEGORY SPECIFIC RECALCULATIONS

Recalculations in the Wastewater category for N₂O emissions between the years 2010 and 2023 were undertaken following a revision in the data from FAOSTAT for protein consumption per capita. The recalculation is presented in the below table. The values under the 'previous inventory' column refer to the March 2025 submission.

Table 7-23 Recalculations from Wastewater category – Total N₂O emissions (Gg CO₂eq)

Year	N ₂ O emissions from Wastewater (Gg CO ₂ eq) as reported in the previous inventory report (March 2025 submission)	N ₂ O emissions from Wastewater (Gg CO ₂ eq) as reported in this inventory report (March 2026 submission)	Percentage change in reported emissions (%)	Change in Gg CO ₂ eq
1990	9.05	9.05	N.A.	N.A.
1991	9.69	9.69	N.A.	N.A.
1992	9.81	9.81	N.A.	N.A.
1993	9.75	9.75	N.A.	N.A.
1994	9.74	9.74	N.A.	N.A.
1995	10.30	10.30	N.A.	N.A.
1996	9.91	9.91	N.A.	N.A.
1997	10.25	10.25	N.A.	N.A.
1998	10.31	10.31	N.A.	N.A.
1999	10.14	10.14	N.A.	N.A.
2000	10.52	10.52	N.A.	N.A.
2001	10.30	10.30	N.A.	N.A.
2002	10.41	10.41	N.A.	N.A.
2003	10.47	10.47	N.A.	N.A.
2004	10.60	10.60	N.A.	N.A.
2005	10.41	10.41	N.A.	N.A.
2006	10.56	10.56	N.A.	N.A.
2007	11.00	11.00	N.A.	N.A.

Year	N ₂ O emissions from Wastewater (Gg CO ₂ eq) as reported in the previous inventory report (March 2025 submission)	N ₂ O emissions from Wastewater (Gg CO ₂ eq) as reported in this inventory report (March 2026 submission)	Percentage change in reported emissions (%)	Change in Gg CO ₂ eq
2008	10.17	10.17	N.A.	N.A.
2009	9.27	9.27	N.A.	N.A.
2010	9.66	9.59	-0.74%	-0.07
2011	5.11	5.10	-0.19%	-0.01
2012	3.56	3.59	0.64%	0.02
2013	3.88	3.95	1.76%	0.07
2014	4.76	4.87	2.33%	0.11
2015	5.79	5.92	2.23%	0.13
2016	5.45	5.58	2.35%	0.13
2017	5.35	5.47	2.17%	0.12
2018	5.16	5.22	1.22%	0.06
2019	6.32	6.31	-0.15%	-0.01
2020	6.05	5.95	-1.57%	-0.10
2021	6.38	6.40	0.28%	0.02
2022	6.66	6.86	3.10%	0.21
2023	7.16	7.50	4.71%	0.34
2024	N.A.	N.A.	N.A.	N.A.

7.5.6 CATEGORY SPECIFIC PLANNED IMPROVEMENTS

No improvements are planned.

7.6 BIOGENIC EMISSIONS FROM WASTE

7.6.1 CATEGORY DESCRIPTION

A number of waste management practices currently implemented give rise to CO₂ that can be classified as biogenic thus, not being accounted as emissions in the totals estimated for the

country. This is mainly because of the changes in waste management practices and implementation of flaring in closed landfills.

7.6.2 METHODOLOGICAL ISSUES

The major contributors of biogenic CO₂ in the waste sector are the incineration of non-fossil fractions of waste and flaring of CH₄ from landfill gas and, or, biological processes. Only the CO₂ portion of emissions from these processes can be considered biogenic, other gases (CH₄ and N₂O) are accounted for in the previous sections of the specific sectors. The below figure, Figure 7-8, summarises the emissions of biogenic CO₂ from 1990 till present.

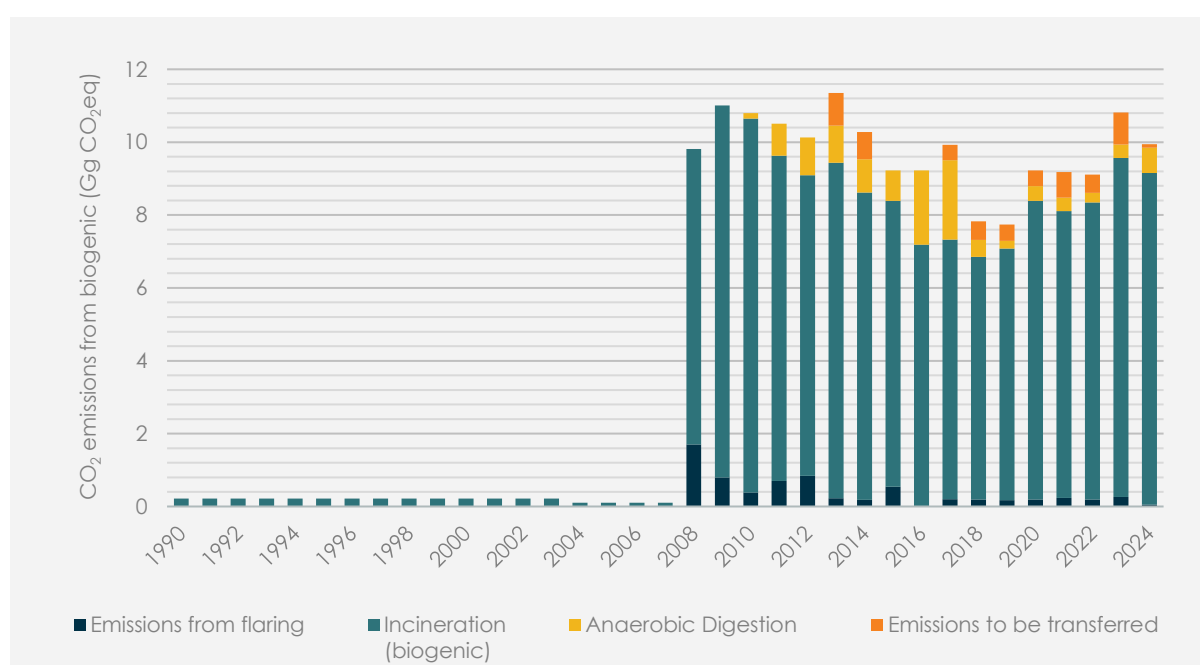


Figure 7-8 CO₂ emissions of biogenic origin from a number of waste processes.

Between 1990 and 2006 the non-fossil fraction was assumed using the type of waste and obtained from Table 2.4 and table 2.5 of section 2.3 of the 2006 IPCC Guidelines. From 2007 onwards, the estimation was done using the distribution and types of waste actually incinerated.

7.6.3 UNCERTAINTY AND TIME SERIES CONSISTENCY

Uncertainty in this category was not estimated.

7.6.4 CATEGORY-SPECIFIC QA/QC AND VERIFICATION

Not applicable.

7.6.5 CATEGORY SPECIFIC RECALCULATIONS

Not applicable.

7.6.6 CATEGORY-SPECIFIC PLANNED IMPROVEMENTS

No improvements are planned in this specific category.

CHAPTER 8

Other

No activities are reported under this section. All GHG emissions are allocated to sectors 1 to 5.

CHAPTER 9

Indirect CO₂ & N₂O Emissions

Information on indirect N₂O emissions may be found in Chapter 5, relating to source sector Agriculture, under Manure Management (Indirect N₂O from volatilisation and runoff and leaching) and Agricultural Soils (Indirect N₂O from volatilisation and leaching).

Indirect emissions of NO_x, SO_x, CO and NMVOC are presented in the Table 9-1 below.

Table 9-1 Indirect emissions of NO_x, NMVOC, SO_x and CO from the agriculture sector.

	3B - Manure Management	Manure	3D - Managed soils		3F - Field burning of agricultural wastes			
	NO _x	NMVOC	NO _x	NMVOC	NO _x	NMVOC	SO _x	CO
1990	0.001	0.239	0.184	0.324	0.0001	0.00004	0.00002	0.003
1991	0.001	0.244	0.193	0.337	0.0001	0.00005	0.00002	0.003
1992	0.001	0.246	0.195	0.346	0.0001	0.00005	0.00002	0.003
1993	0.001	0.248	0.196	0.344	0.0001	0.00005	0.00002	0.003
1994	0.001	0.247	0.195	0.332	0.0001	0.00004	0.00002	0.003
1995	0.001	0.244	0.190	0.320	0.0001	0.00004	0.00002	0.003
1996	0.001	0.238	0.184	0.337	0.0001	0.00005	0.00002	0.003
1997	0.001	0.240	0.186	0.341	0.0001	0.00004	0.00002	0.003
1998	0.001	0.237	0.182	0.321	0.0001	0.00004	0.00002	0.003
1999	0.001	0.240	0.187	0.332	0.0001	0.00004	0.00002	0.003
2000	0.001	0.241	0.187	0.309	0.0001	0.00004	0.00002	0.003
2001	0.001	0.246	0.182	0.297	0.0001	0.00003	0.00002	0.003
2002	0.001	0.238	0.186	0.292	0.0001	0.00004	0.00002	0.002
2003	0.001	0.221	0.183	0.279	0.0001	0.00004	0.00002	0.003
2004	0.001	0.207	0.182	0.291	0.0001	0.00004	0.00002	0.003
2005	0.007	0.197	0.162	0.244	0.0001	0.00004	0.00002	0.002
2006	0.007	0.203	0.162	0.241	0.0001	0.00004	0.00002	0.002
2007	0.007	0.212	0.164	0.244	0.0001	0.00004	0.00002	0.002
2008	0.013	0.264	0.147	0.210	0.0001	0.00004	0.00002	0.003
2009	0.015	0.282	0.140	0.182	0.0001	0.00004	0.00002	0.003
2010	0.015	0.274	0.136	0.179	0.0001	0.00004	0.00002	0.003
2011	0.014	0.250	0.122	0.171	0.0001	0.00004	0.00002	0.003
2012	0.014	0.257	0.120	0.175	0.0001	0.00004	0.00002	0.003
2013	0.014	0.257	0.119	0.172	0.0001	0.00004	0.00002	0.003

	3B - Manure Management		3D - Managed soils		3F - Field burning of agricultural wastes			
	NO _x	NMVOC	NO _x	NMVOC	NO _x	NMVOC	SO _x	CO
2014	0.014	0.251	0.116	0.172	0.0001	0.00004	0.00002	0.003
2015	0.013	0.243	0.112	0.167	0.0001	0.00004	0.00002	0.003
2016	0.013	0.229	0.109	0.169	0.0001	0.00004	0.00002	0.003
2017	0.013	0.223	0.105	0.162	0.0001	0.00004	0.00002	0.003
2018	0.013	0.228	0.112	0.177	0.0001	0.00004	0.00002	0.003
2019	0.013	0.228	0.112	0.178	0.0001	0.00004	0.00002	0.003
2020	0.012	0.238	0.113	0.174	0.0001	0.00004	0.00002	0.003
2021	0.012	0.239	0.105	0.175	0.0001	0.00004	0.00002	0.003
2022	0.012	0.244	0.103	0.162	0.0001	0.00004	0.00002	0.003
2023	0.011	0.205	0.101	0.161	0.0001	0.00004	0.00002	0.003
2024	0.011	0.196	0.100	0.162	0.0001	0.00004	0.00002	0.003

Indirect emissions from manure management, managed soils and field burning of agricultural waste is calculated by ERA, following the EEA/EMEP guidebook. The results above are those presented in the March 2026 submission of the IIR. Indirect emissions for 3B. include cattle, sheep, swine, goats, horses, mules and asses, poultry, and other animals. Indirect emissions for 3D. include inorganic N fertilisers, cultivated crops, urine and dung deposited by grazing livestock and livestock manure applied to soils (<https://www.eea.europa.eu/publications/emep-eea-guidebook-2019/part-b-sectoral-guidance-chapters/4-agriculture/3-b-manure-management/view>, <https://www.eea.europa.eu/publications/emep-eea-guidebook-2019/part-b-sectoral-guidance-chapters/4-agriculture/3-d-crop-production-and/view>, <https://www.eea.europa.eu/publications/emep-eea-guidebook-2019/part-b-sectoral-guidance-chapters/4-agriculture/3-f-field-burning-of/view>, https://cdr.eionet.europa.eu/mt/eu/nec_revised/iir/envykklyq/).

CHAPTER 10

Recalculations and improvements

In accordance with paragraph 43 of the MPGs,

"Each Party shall report recalculations for the starting year and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emission trends".

Information on recalculations and improvements is presented in the respective sectoral chapters. Furthermore, summary data is presented in a separate excel template being submitted with this report.

The below table, Table 10-1, shows the percentage change in 1990 and 2023 for the total national GHG emissions with and without LULUCF, for both previous and latest submissions, using AR5. As illustrated in the table, a change of -0.25% occurred for year 1990, while a percentage change of -1.87% occurred in year 2023, including with LULUCF emissions.

Table 10-1 Total national GHG emissions recalculations for years 1990 and 2023 (in AR5).

	Total national GHG emissions with LULUCF		Total national GHG emissions without LULUCF		Total change with LULUCF	%age change without LULUCF
	Previous submission (Gg CO ₂ eq)	Latest submission (Gg CO ₂ eq)	Previous submission (Gg CO ₂ eq)	Latest submission (Gg CO ₂ eq)		
1990	2616.56	2610.03	2626.47	2624.68	-0.25	-0.07
2023	2246.88	2204.77	2245.93	2207.34	-1.87	-1.72

Kindly refer to the below explanations for the recalculations for all gases for the base year period (1990) and for year X-3 (2023).

Table 10-2 Explanations for recalculations for year X-3 (2023).

Sector	Category	Explanation for recalculation
Gas: CO ₂		
Energy	Manufacturing Industries & Construction	The reason for the recalculation for the Manufacturing Industries and Construction category for the liquid fuels (CO ₂ emissions) for the year 2023 is due to updated values to be aligned with the Eurostat's datasets.

Sector	Category	Explanation for recalculation
	Other Sectors: Commercial & Institutional	The reason for the recalculation for the Other Sectors: Commercial & Institutional category for the liquid fuels (CO ₂ emissions) for the year 2023 is due to updated values to be aligned with the Eurostat's datasets.
	Other Sectors: Agriculture / Forestry & Fishing	The reason for the recalculation for the Other Sectors: Agriculture / Forestry & Fishing category for the liquid fuels (CO ₂ emissions) for the year 2023 is due to updated values to be aligned with the Eurostat's datasets.
Agriculture	Urea application	Determination of CO ₂ emissions from Urea Application to soils (3H) category, following T1 of the 2006 IPCC Guidelines.
IPPU	Non-energy products from fuels and solvent use	The activity data was revised. A trend for the activity data for the years 2021 to 2024 based on the activity data received for the years 2019 and 2020 was used since the activity data for the years 2021 to 2024 was not received.
LULUCF	Forestland	Addition of calculations of SOC for Land converted to Forest Land.
LULUCF	Cropland, Settlements, Other Land	Use of the SOC _{ref} value of 38 t C/ha as per Table 2.3 of the 2006 IPCC Guidelines
LULUCF	Cropland	In Biomass, Net change in carbon stock was considering both gains and losses and we have revised it to consider only the gains.
LULUCF	Cropland	In Biomass, an error in the formulae for Maquis Grassland converted to Perennial Cropland was corrected to better consider the annual matrices areas for the whole timeseries.
LULUCF	Grassland	In Biomass, for Perennial cropland converted to Maquis Grassland, Maquis Grassland converted to Other Grassland and Settlements converted to Maquis Grassland the assumed losses were being divided by 1000, which has been revised and removed from calculation.
LULUCF	Cropland	In SOC, the formula for the conversion of Settlements to Annual Cropland was wrongly using the Annual Cropland SOC _{REF} of 44.2 t C/ha instead of the Default Reference soil organic C stocks for Mineral Soils of 38 t C/ha.
LULUCF	Cropland	In SOC, the determination of C stocks in Annual Cropland converted to Perennial Cropland was wrongly using the formulae as for Settlements and has been revised.

Sector	Category	Explanation for recalculation
LULUCF	Grassland	When considering the total emissions from LULUCF, the emissions from Grassland remaining Grassland were not being considered.
LULUCF	Settlements, Other Land	In Biomass, emission factors have been revised for Forest Land to Settlements and Forest Land to Other Land which now is 0.015 resulting from the average of the IEF of Forest Land remaining Forest Land from 1990-2023. For Maquis Grassland to Other Land and Maquis Grassland to Settlements, the EF 18.8 is now used instead of the 0.94. For Other Grassland to Other Land and Other Grassland to Settlements we now use the EF 6.1 instead of the 3.05. For Perennial Cropland to Other Land and Perennial Cropland to Settlements the EF of 9.9 is now used instead of 0.5.
LULUCF	Settlements, Other Land	In DOM, the determination of C stocks for Forest Land converted to Settlements and to Other Land was wrongly being divided by 20, as well as using cumulative areas instead of annual areas and considering a gain rather than a loss, which have all been revised.
Gas: CH ₄		
Energy	Energy Industries	The reason for the recalculation for the Energy Industries category for the Gaseous Fuels (CH ₄ emissions) for the years 2017 to 2023 is due to updated values following revision of the ETS data sets.
Energy	Manufacturing Industries and Construction.	The reason for the recalculation for the Manufacturing Industries and Construction category for the liquid fuels (CH ₄ emissions) in year 2023 is due to updated values to be aligned with the Eurostat's datasets.
Energy	Other Sectors: Commercial and Institutional	The reason for the recalculation for the Other Sectors: Commercial and Institutional category for the liquid fuels (CH ₄ emissions) in year 2023 is due to updated values to be aligned with the Eurostat's datasets
Energy	Other Sectors: Residential	The reason for the recalculation for the Other Sectors: Residential category for the Biomass Activity in year 2023 is due to updated values to be aligned with the Eurostat's datasets
Energy	Other Sectors: Agriculture / Forestry / Fishing	The reason for the recalculation for the Other Sectors: Agriculture / Forestry / Fishing category for the liquid fuels (CH ₄ emissions) in year 2023 is

Sector	Category	Explanation for recalculation
		due to updated values to be aligned with the Eurostat's datasets
Agriculture	Enteric fermentation, Manure Management	Revisions of the activity data for Rabbits where inconsistencies were encountered and estimations were improved for the whole time-series.
Agriculture	Enteric Fermentation, Manure management	Update in activity data of Broilers and Laying hens for 2023.
Agriculture	Enteric Fermentation, Manure Management	Revisions of the activity data for Rabbits where inconsistencies were encountered and estimations were improved for the whole time-series.
Agriculture	Enteric Fermentation, Manure Management	Values of Fowc and Feed for Non-Lactating Cows, as well as the value of Feed for Bulls, have been revised.
Waste	Solid Waste Disposal	Revisions in the SWD category due to the provided revised estimate by the Technical Expert Review Team (TERT) that took place during the Comprehensive Review in 2025.
Gas: N ₂ O		
Energy	Energy Industries	The reason for the recalculation for the Energy Industries category for the Gaseous Fuels (N ₂ O emissions) for the years 2017 to 2023 is due to updated values following revision of the ETS data sets.
Energy	Manufacturing Industries and Construction.	The reason for the recalculation for the Manufacturing Industries and Construction category for the liquid fuels (CH ₄ emissions) in years 2018 to 2020, 2022 and 2023 is due to updated values to be aligned with the Eurostat's datasets.
Energy	Other Sectors: Commercial & Institutional	The reason for the recalculation for the Other Sectors: Commercial & Institutional category for the liquid fuels (CH ₄ emissions) in year 2023 is due to updated values to be aligned with the Eurostat's datasets.
Energy	Other Sectors: Residential	The reason for the recalculation for the Other Sectors: Commercial & Institutional category for the Biomass Activity in year 2021 to 2023 is due to updated values to be aligned with the Eurostat's datasets.
Energy	Other Sectors: Agriculture / Forestry & Fishing	The reason for the recalculation for the Other Sectors: Commercial & Institutional category for

Sector	Category	Explanation for recalculation
		the liquid fuels (CH ₄ emissions) in year 2023 is due to updated values to be aligned with the Eurostat's datasets.
Agriculture	Agricultural soils	Revision of FSN and FON applied to soils where only the %N present in these fertilizers was considered instead of the total amount being imported which resulted in an overestimation of emissions.
Agriculture	Agricultural Soils	Value of FON for 2023 is now a Trend considering the previous five years instead of an average.
Agriculture	Agricultural Soils	New activity data sourced for FSN for 2022 and 2023 by the data provider.
Agriculture	Agricultural Soils	Revision of the determination of N manure available for application to soils where the value for swine was wrongly considering also the manure not treated at SAFT (95% that goes to sewers).
Agriculture	Agricultural Soils	Revision of the values of NMMS for cattle, swine, goats and poultry as they were wrongly input when determining the N manure available for application to soils.
Agriculture	Agricultural Soils, Manure Management	Update in activity data of Broilers and Laying hens for 2023.
Agriculture	Manure Management, Agricultural Soils	Revisions of the activity data for Rabbits where inconsistencies were encountered and estimations were improved.
Agriculture	Manure Management	CP% for all Cattle sub-categories and for all Sheep sub-categories have been revised.
LULUCF	Wetlands	The sub-category Wetlands remaining Wetlands has been included in the determination of non-CO ₂ emissions.
LULUCF	Grassland	In Non-CO ₂ , the C stocks for Other Grassland converted to Maquis Grassland, Perennial Cropland converted to Maquis Grassland, Settlements converted to Maquis Grassland, Annual Cropland converted to Other Grassland and Maquis Grassland converted to Other Grassland were using wrong the SOC values and have been revised.
LULUCF	Grassland	In Non-CO ₂ , Other Grassland converted to Maquis Grassland was taking the EF of Cropland instead of the EF of Grassland. The conversions of Perennial Cropland to Maquis Grassland, Annual Cropland to Other Grassland and

Sector	Category	Explanation for recalculation
		Annual Cropland to Maquis Grassland were taking the EF from Grassland instead of the EF for Cropland.
Waste	Wastewater	Recalculations in the Wastewater category for N ₂ O emissions between the years 2010 and 2023 were undertaken following a revision in the data from FAOSTAT for protein consumption per capita.
Gas: F-gases (HFC)		
IPPU	Refrigeration and air conditioning	Revision of activity data for bulk HFC imports for years 2020, 2021 and 2023; and correction of the progression of the AC quota for LGVs & HGVs in mobile air conditioning, starting from 2015, affecting the emissions of HFC-134a from these vehicles and, due to the methodology used, affecting also the emissions of HFC-134a from commercial (& industrial) refrigeration.
IPPU	Electrical equipment	Revision of activity data for emissions from operation from equipment used in generation and distribution for the years 2022 and 2023.

Table 10-3 Explanations for recalculations for year base year (1990).

Sector	Category	Explanation for recalculation
Gas: CO ₂		
IPPU	Non-energy products from fuels and solvent use	No changes were reported for the year 1990.
Agriculture	Urea Application	A new Category has been included in the Agriculture chapter of the NID. Estimations of CO ₂ emissions from Urea Application to soils were carried out following Tier 1 of the 2006 IPCC Guidelines. Value for 1990 has been estimated based on the average share percentage of urea present in the total Synthetic Fertilizers imported each year from 2017 until 2021.
LULUCF	Cropland, Settlements, Other Land	Use of the SOC _{ref} value of 38 t C/ha as per Table 2.3 of the 2006 IPCC Guidelines.
LULUCF	Cropland	In Biomass, Net change in carbon stock was considering both gains and losses and we have revised it to consider only the gains.
LULUCF	Cropland	In Biomass, an error in the formulae for Maquis Grassland converted to Perennial Cropland was

Sector	Category	Explanation for recalculation
		corrected to better consider the annual matrices areas for the whole timeseries.
LULUCF	Grassland	In Biomass, for Perennial cropland converted to Maquis Grassland, Maquis Grassland converted to Other Grassland and Settlements converted to Maquis Grassland the assumed losses were being divided by 1000, which has been revised and removed from calculation.
LULUCF	Cropland	In SOC, the formula for the conversion of Settlements to Annual Cropland was wrongly using the Annual Cropland SOC _{REF} of 44.2 t C/ha instead of the Default Reference soil organic C stocks for Mineral Soils of 38 t C/ha.
LULUCF	Cropland	In SOC, the determination of C stocks in Annual Cropland converted to Perennial Cropland was wrongly using the formulae as for Settlements and has been revised.
LULUCF	Grassland	When considering the total emissions from LULUCF, the emissions from Grassland remaining Grassland were not being considered.
LULUCF	Settlements, Other Land	In Biomass, emission factors have been revised for Forest Land to Settlements and Forest Land to Other Land which now is 0.015 resulting from the average of the IEF of Forest Land remaining Forest Land from 1990-2023. For Maquis Grassland to Other Land and Maquis Grassland to Settlements the EF 18.8 is now used instead of the 0.94. For Other Grassland to Other Land and Other Grassland to Settlements, the EF 6.1 is now used instead of the 3.05. For Perennial Cropland to Other Land and Perennial Cropland to Settlements, the EF of 9.9 is now used instead of 0.5.
LULUCF	Settlements, Other Land	In DOM, the determination of C stocks for Forest Land converted to Settlements and to Other Land was wrongly being divided by 20, as well as using cumulative areas instead of annual areas and considering a gain rather than a loss, which have all been revised.
Gas: CH ₄		
Agriculture	Manure Management	The swine slurry applied to soils (SLAS) was considering 5% application of slurry for the whole time-series and has been revised to consider 10% from 1990-2010.
Agriculture	Enteric Fermentation, Manure Management	Revisions of the activity data for Rabbits where inconsistencies were encountered and estimations were improved for the whole time-series.
Gas: N ₂ O		
Agriculture	Manure Management	CP% for all Cattle sub-categories and for all Sheep sub-categories have been revised.

Sector	Category	Explanation for recalculation
Agriculture	Agricultural Soils	Revision of FSN and FON applied to soils where only the %N present in these fertilizers was considered instead of the total amount being imported which resulted in an overestimation of emissions.
Agriculture	Manure Management, Agricultural Soils	Revisions of the activity data for Rabbits where inconsistencies were encountered and estimations were improved for the whole time-series.
LULUCF	Wetlands	The sub-category Wetlands remaining Wetlands has been included in the determination of non-CO ₂ emissions.
LULUCF	Grassland	In Non-CO ₂ , the C stocks for Other Grassland converted to Maquis Grassland, Perennial Cropland converted to Maquis Grassland, Settlements converted to Maquis Grassland, Annual Cropland converted to Other Grassland and Maquis Grassland converted to Other Grassland were using wrong the SOC values and have been revised.
LULUCF	Grassland	In Non-CO ₂ , Other Grassland converted to Maquis Grassland was taking the EF of Cropland instead of the EF of Grassland. The conversions of Perennial Cropland to Maquis Grassland, Annual Cropland to Other Grassland and Annual Cropland to Maquis Grassland were taking the EF from Grassland instead of the EF for Cropland.
Gas: HFC		
IPPU	Refrigeration and air conditioning	No changes were reported for the year 1990.
IPPU	Electrical equipment	No changes were reported for the year 1990.

CHAPTER 11

Information on Changes in National System

An overview of the current system for the compilation of national GHG inventories and recent developments is provided in Chapter 1.

The obligation to provide the supplementary information report with the GHG inventory as required under article 7 paragraph 1 of the Kyoto Protocol, is no longer applicable. The end of the compliance review following the True-up period report of the second commitment period of the Kyoto protocol marked the end of the associated reporting obligations. There is therefore no reporting of the supplementary information due for this submission and thereafter. Furthermore, there have been no major changes to the national system for the reporting of greenhouse gas emissions by sources and removals by sinks since the previous submission of Malta's national GHG inventory.

It is worth noting that the ISO certification of the Authority with regards to its Quality Management System relating to the GHG inventory functions remains in effect. Compliance of the Quality Management System to the requirements of SM EN ISO 9001:2015 is confirmed by Certificate No: S085, issued by the Malta Competition and Consumer Affairs Authority (MCCAA), Standards and Metrology Institute, dated 13 April 2024 and expiring on 12 April 2027.

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CHAPTER 12

Annexes

1. KEY CATEGORIES – DETAILED ASSESSMENT

A summary of key categories as determined for this submission is provided in Chapter 1 of this report. A more detailed assessment of key categories is presented in the following tables for both Approach 1 and 2. Please note that only categories determined to be key categories according to the KCA rules (as explained in Chapter 1 under Section 1.5) are being presented in this annex.

APPROACH 1

Table 12-1 Key Category Level Assessment (Base Year [1990] with LULUCF).

ETF Code	Category	Classification	GHG	Identification Criteria	
				Level %	Cumulative %
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂	39.52	39.52
1A1	Public Electricity and Heat Production	Solid Fuels	CO ₂	26.73	66.24
1A3b	Road Transportation	Liquid Fuels	CO ₂	12.55	78.79
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	6.20	84.99
1A4b	Residential	Liquid Fuels	CO ₂	3.58	88.58
1A2	Manufacturing Industries and Construction	Liquid Fuels	CO ₂	1.98	90.56
3A	Enteric Fermentation	Cattle	CH ₄	1.84	92.40
5A2	Unmanaged Waste Disposal Sites		CH ₄	1.75	94.15
4C2	Land Converted to Grassland		CO ₂	0.83	94.98
5D1	Wastewater Treatment and Discharge - Domestic Wastewater		CH ₄	0.73	95.71

Table 12-2 Key Category Level Assessment (Base Year [1990] without LULUCF).

ETF Code	Category	Classification	GHG	Identification Criteria	
				Level %	Cumulative %
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂	39.98	39.98
1A1	Public Electricity and Heat Production	Solid Fuels	CO ₂	27.04	67.02
1A3b	Road Transportation	Liquid Fuels	CO ₂	12.70	79.72
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	6.27	85.99
1A4b	Residential	Liquid Fuels	CO ₂	3.63	89.61
1A2	Manufacturing Industries and Construction	Liquid Fuels	CO ₂	2.01	91.62

ETF Code	Category	Classification	GHG	Identification Criteria	
				Level %	Cumulative %
3A	Enteric Fermentation	Cattle	CH ₄	1.86	93.48
5A2	Unmanaged Waste Disposal Sites		CH ₄	1.77	95.25

Table 12-3 Key Category Level Assessment (Latest Year [2024] with LULUCF).

ETF Code	Category	Classification	GHG	Identification Criteria	
				Level %	Cumulative %
1A1	Public Electricity and Heat Production	Gaseous Fuels	CO ₂	33.32	33.32
1A3b	Road Transportation	Liquid Fuels	CO ₂	31.40	64.71
2F1	Product Uses as Substitutes for Ozone Depleting Substances - Refrigeration and Air Conditioning		HFC	9.11	73.82
5A1	Managed Waste Disposal Sites (Anaerobic)		CH ₄	7.62	81.44
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	2.45	88.12
1A3d	Domestic Navigation	Liquid Fuels	CO ₂	4.24	85.68
1A4c	Agriculture, Forestry and Fishing	Liquid Fuels	CO ₂	2.34	90.46
1A2	Manufacturing industries and construction	Liquid Fuels	CO ₂	1.85	92.31
3A	Enteric Fermentation	Cattle	CH ₄	1.37	93.69
1A4b	Residential	Liquid Fuels	CO ₂	1.29	94.98
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂	0.45	95.43

Table 12-4 Key Category Level Assessment (Latest Year [2024] without LULUCF).

ETF Code	Category	Classification	GHG	Identification Criteria	
				Level %	Cumulative %
1A1	Public Electricity and Heat Production	Gaseous Fuels	CO ₂	33.50	33.50
1A3b	Road Transportation	Liquid Fuels	CO ₂	31.57	65.06
2F1	Product Uses as Substitute for Ozone Depletion Substances – Refrigeration and Air Conditioning		HFC	9.16	74.22
5A1	Managed Waste Disposal Sites (Anaerobic)		CH ₄	7.66	81.88

ETF Code	Category	Classification	GHG	Identification Criteria	
				Level %	Cumulative %
1A3d	Domestic Navigation	Liquid Fuels	CO ₂	4.26	86.14
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	2.46	88.60
1A4c	Agriculture, Forestry and Fishing	Liquid Fuels	CO ₂	2.35	90.95
1A2	Manufacturing industries and construction	Liquid Fuels	CO ₂	1.86	92.81
3A	Enteric Fermentation	Cattle	CH ₄	1.38	94.19
1A4b	Residential	Liquid Fuels	CO ₂	1.30	95.49

Table 12-5 Key Category Trend Assessment (latest Year [2024] with LULUCF).

ETF Code	Category	Classification	GHG	Identification Criteria		
				Trend %	Contribution to trend %	toCumulative total %
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂	32.10	38.30	38.30
1A1	Public Electricity and Heat Production	Solid Fuels	CO ₂	21.96	26.21	64.51
1A3b	Road Transportation	Liquid Fuels	CO ₂	15.48	18.48	82.99
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	3.12	3.72	86.71
1A3d	Domestic Navigation	Liquid Fuels	CO ₂	3.08	3.68	90.39
1A4b	Residential	Liquid Fuels	CO ₂	1.88	2.25	92.64
1A4c	Agriculture, Forestry and Fishing	Liquid Fuels	CO ₂	1.80	2.15	94.78
5A2	Unmanaged Waste Disposal Sites		CH ₄	1.20	1.44	96.22

Table 12-6 Key Category Trend Assessment (latest Year [2024] without LULUCF).

ETF Code	Category	Classification	GHG	Identification Criteria		
				Trend %	Contribution to trend %	Cumulative total %
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂	32.68	38.66	38.66
1A1	Public Electricity and Heat Production	Solid Fuels	CO ₂	22.36	26.45	65.11
1A3b	Road Transportation	Liquid Fuels	CO ₂	15.60	18.45	83.56

ETF Code	Category	Classification	GHG	Identification Criteria		
				Trend %	Contribution to trend %	Cumulative total %
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	3.15	3.73	87.29
1A3d	Domestic Navigation	Liquid Fuels	CO ₂	3.15	3.73	91.02
1A4b	Residential	Liquid Fuels	CO ₂	1.93	2.28	93.30
1A4c	Agriculture/Forestry/Fishing	Liquid Fuels	CO ₂	1.82	2.15	95.45

APPROACH 2

Table 12-7 Key Category Level Assessment (Latest Year [2024]).

ETF Code	Category	Classification	GHG	Identification Criteria	
				Level %	Cumulative %
2F1	Product Uses as Substitutes for Ozone Depleting Substances - Refrigeration and Air Conditioning		HFC	9.11	47.18
5A1	Managed Waste Disposal Sites (Anaerobic)		CH ₄	7.62	65.32
1A3b	Road Transportation	Liquid Fuels	CO ₂	31.40	79.27
1A1	Public Electricity and Heat Production	Gaseous Fuels	CO ₂	33.32	82.22
3A	Enteric Fermentation	Cattle	CH ₄	1.37	84.90
5A2	Unmanaged Waste Disposal Sites		CH ₄	0.29	86.85
1A3d	Domestic Navigation	Liquid Fuels	CO ₂	4.24	88.73
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	2.45	89.82
1A4c	Agriculture/Forestry/Fishing	Liquid Fuels	CO ₂	2.34	90.85

Table 12-8 Key Category Trend Assessment (Latest Year [2024]).

ETF Code	Category	Classification	GHG	Identification Criteria	
				Trend %	Cumulative %
5A2	Unmanaged Waste Disposal Sites		CH ₄	1.20	29.83
1A3b	Road Transportation	Liquid Fuels	CO ₂	15.48	54.83
1A1	Public Electricity and Heat Production	Liquid Fuels	CO ₂	32.10	65.19
1A3d	Domestic Navigation	Liquid Fuels	CO ₂	3.12	70.22
1A4a	Commercial/Institutional	Liquid Fuels	CO ₂	3.08	75.21
4C2	Land Converted to Grassland		CO ₂	0.33	78.53

ETF Code	Category	Classification	GHG	Identification Criteria	
				Trend %	Cumulative %
5D1	Wastewater Treatment and Discharge Domestic Wastewater	Liquid Fuels	CH ₄	1.88	81.57
1A4b	Residential	Liquid Fuels	CO ₂	1.80	84.47
1A4c	Agriculture/Forestry/Fishing	Liquid Fuels	CO ₂	0.38	87.19
3A	Enteric Fermentation	Cattle	CH ₄	0.51	89.67
4C2	Land Converted to Grassland		CO ₂	0.51	89.67

2. ASSESSMENT OF UNCERTAINTY (ANNEX X OF IMPLEMENTING REGULATION (EU) 2020/1208)

A detailed assessment of uncertainty is presented in a separate excel template in accordance with Article 12 Annex X of the Implementing Regulation (EU) 2020/1208.

The overall uncertainty in the total inventory for year 2024 was, 5.96% for level uncertainty and 6.50% for trend uncertainty. Refer also to Chapter 1 of this document, Section 1.6.

3. DETAILED METHODOLOGICAL DESCRIPTIONS FOR INDIVIDUAL SOURCE OR SINK CATEGORIES

Detailed methodological descriptions for specific activity categories is provided in the respective sector chapters. Where deemed relevant, and for a more practical presentation of information in sector chapters, some additional methodological information is included in this annex.

Methodological descriptions relating to Union key categories (in accordance with Article 11, and Annex IX of Commission Implementing Regulation (EU) 2020/1208, are provided in a separate consolidated format coordinated by the European Commission, independent of this submission.

- **ENERGY: TRANSPORT**

DOMESTIC AVIATION (ETF 1.A.3.A.)

The methodology for estimating greenhouse gas emissions from civil aviation follows a fuel-based Tier 1 approach using the following formula:

$$Emissions = \sum_j (Fuel\ Consumption_j \cdot Emission\ Factor_j)$$

And default emissions factors (section 3.2.6.1)

The fuel used for domestic aviation in Malta includes Jet kerosene and aviation gasoline. We compared archived historic data (available for the period 1990-2015) that was collected through the Authority from the relevant Aviation Fuel Suppliers, data reported on EUROSTAT (available since 2005) and data provided from REWS which is the Regulator for Energy and Water services in Malta (available since 2015). Figure 12-1 illustrates the data under comparison.

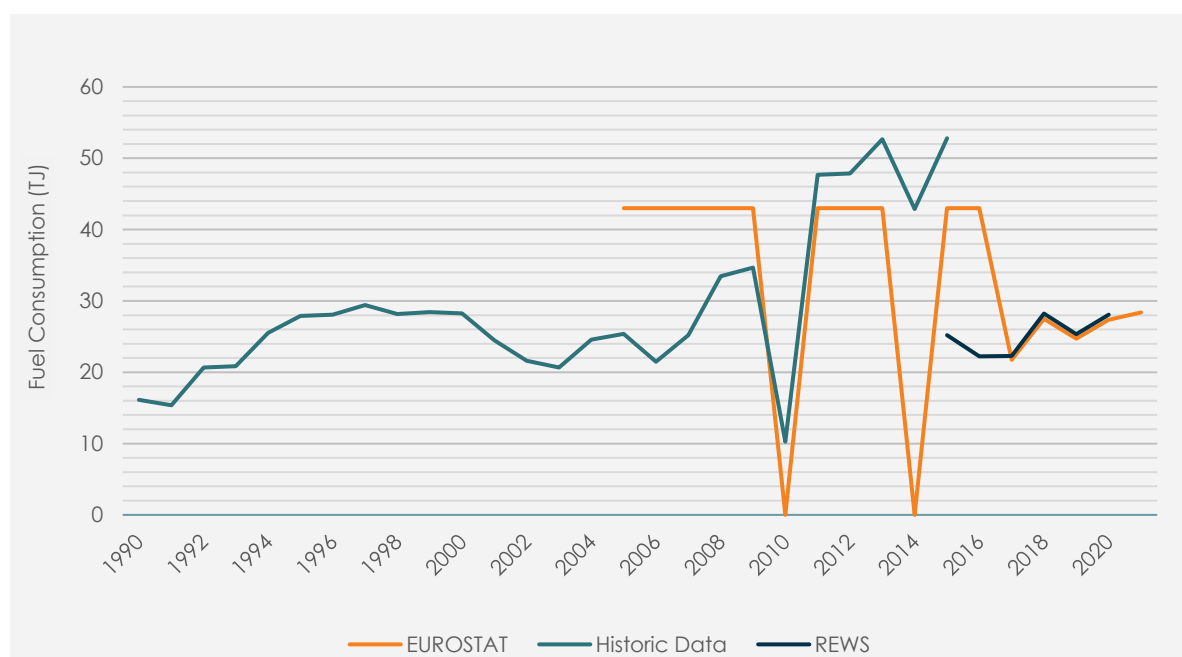


Figure 12-1 Jet Kerosene data from different sources. Category 1.A.3.a-Domestic Aviation.

For the period 1990-2008 archived national data collected through the Authority was used. For the period 2009-2016 the aviation gasoline amount reported on EUROSTAT was the same. Although this data was not in line with any of the other sources, it was decided to be used as activity data because these values are official and it is assumed to be more accurate. From 2015 onwards EUROSTAT data are very close to those provided by REWS.

For the years 2010 and 2014 there was no data on EUROSTAT and thus we used the same value as in 2009, 2011, 2012 and 2013 (highlighted in red- Figure 12-2). Data on EUROSTAT include fuel used by military. As there were no clear indication that historic data include or exclude fuels used by military it was decided to take the more conservative approach and assume that military fuels are not included. Figure 12-3 presents the jet kerosene consumption including (blue line) and excluding (orange line) fuel used by military.

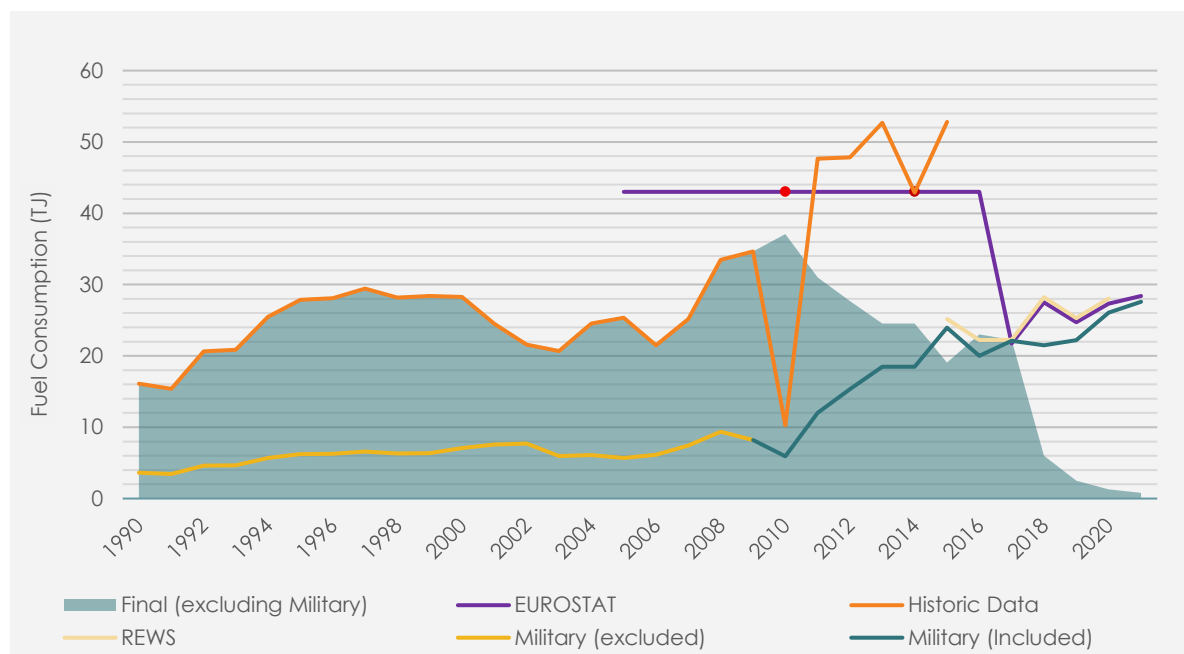


Figure 12-2 Final Jet kerosene consumption. Category 1.A.3.a-Domestic Aviation.

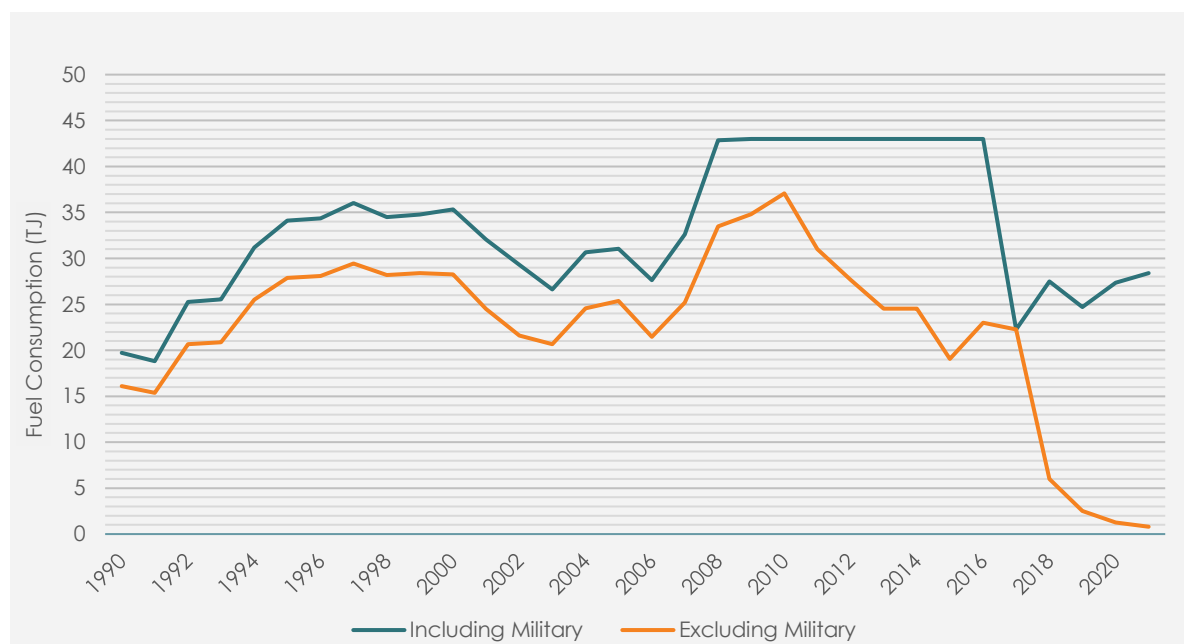


Figure 12-3 Jet kerosene consumption including military and excluding military.

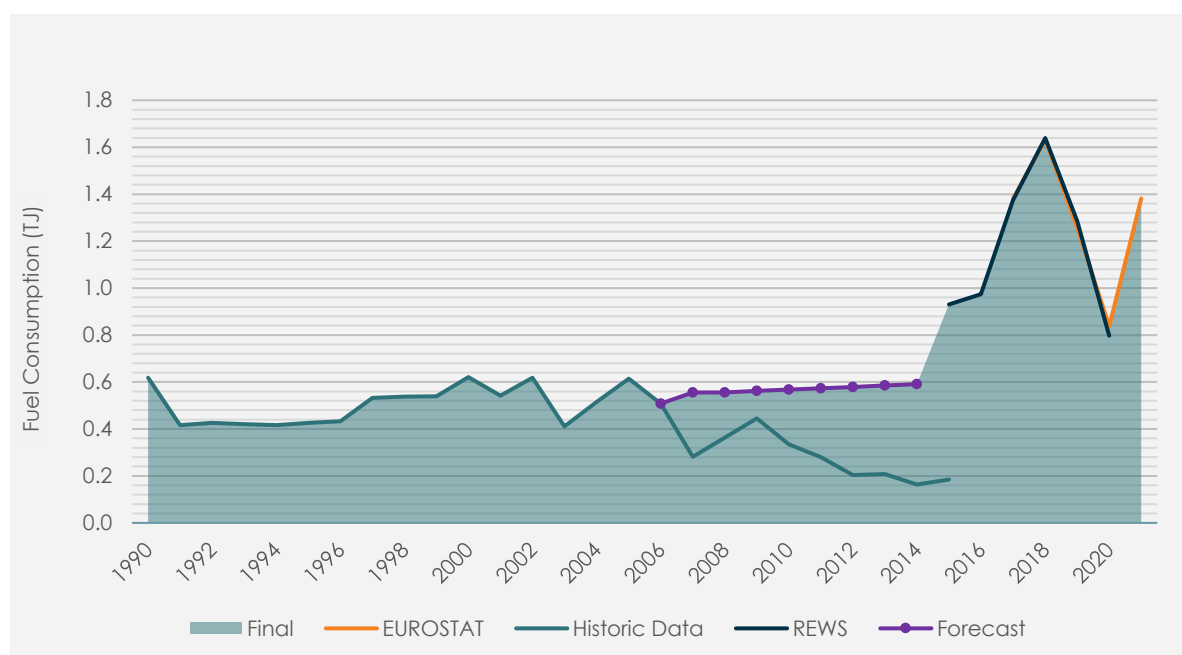


Figure 12-4 Final Jet kerosene consumption including military and excluding military.

Following a similar approach, we compared archived historic data (available for the period 1990-2015), data reported on EUROSTAT (available since 2017) and data provided from REWS (available since 2015) for aviation gasoline. For the period 1990-2006 archived national data collected through the Malta Resources Authority. For the period 2007-2014 a forecast method was used to fill in the timeseries as the trend started to decrease and was not in line with future values. From 2015 onwards EUROSTAT data are very close to those provided by REWS and is used as activity data for the NIR. Data provided from the Armed Forces of Malta (military use) indicate that no aviation gasoline was used by military since 2015. However, archive data for military used were available and it is assumed that are not included in the timeseries for domestic aviation and are reported separately under category 1.A.5.

It was confirmed by the (NSO) that the same questionnaires regarding the national oil balance are submitted to both EUROSTAT and IEA. During the UNFCCC review of 2022, the TERT suggested to address the inconsistencies identified between the IEA data and the aviation gasoline data reported in CRF tables. However, data regarding aviation gasoline for Malta was not available by IEA. The final fuel consumption by fuel type can be seen in Figure 12-5 and values are provided in Table 12-9.

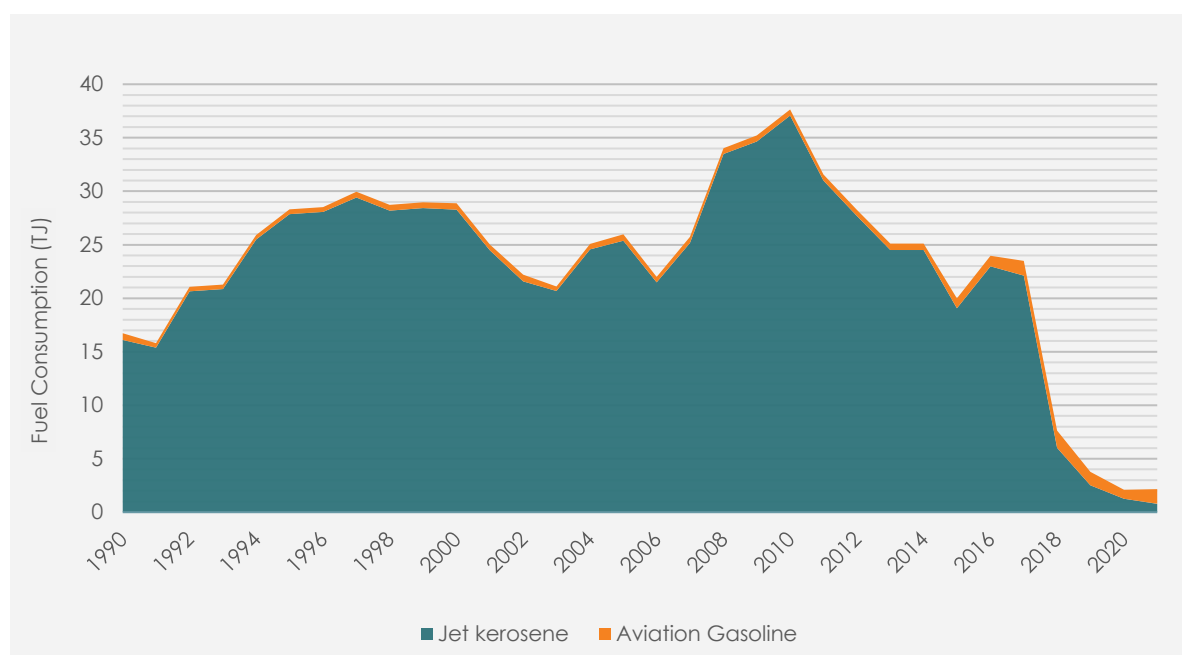


Figure 12-5 Final fuel consumption by fuel type. Category 1.A.3.a-Domestic Aviation.

Table 12-9 Fuel consumption for category 1.A.3.a-Domestic Aviation (1990-2021).

Total Fuel Consumption in TJ. Category 1.A.3.a-Domestic Aviation																
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Jet kerosene	16.11	15.38	20.65	20.86	25.50	27.87	28.08	29.43	28.18	28.41	28.26	24.49	21.59	20.67	24.56	25.37
Aviation Gasoline	0.62	0.42	0.43	0.42	0.42	0.43	0.43	0.53	0.54	0.54	0.62	0.54	0.62	0.41	0.51	0.61
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Jet kerosene	21.47	25.18	33.47	34.66	37.07	31.00	27.67	24.52	24.52	19.05	22.99	22.10	6.01	2.51	1.27	0.80
Aviation Gasoline	0.51	0.55	0.56	0.56	0.57	0.57	0.58	0.58	0.59	0.93	0.97	1.38	1.63	1.26	0.84	1.38

During the same review it was also suggested to make use of additional sources of information such as EUROCONTROL, as a supplementary QA activity to verify the fuel allocation for domestic and international uses. EUROCONTROL data was used in the past to report emissions for domestic aviation. However, Malta is no longer using EUROCONTROL data as part of the methodology to estimate any emissions arising from category 1.A.3.a-Domestic Aviation. In addition, such data were not satisfactory for verification purposes as the estimated fuel consumption was not comparable to the national oil balance. For example, in 2020 the total fuel consumption for domestic aviation as reported in the national oil balance was 28.184 TJ (including fuel used by military) while the EUROCONTROL estimate was 9.6 TJ. The following graph (Figure 12-6) compares the total fuel consumption as reported in the 2021, 2022 and

2023 submissions. Fuel consumption for the period 2005-2019 for the 2021 submission were obtained by EUROCONTROL.

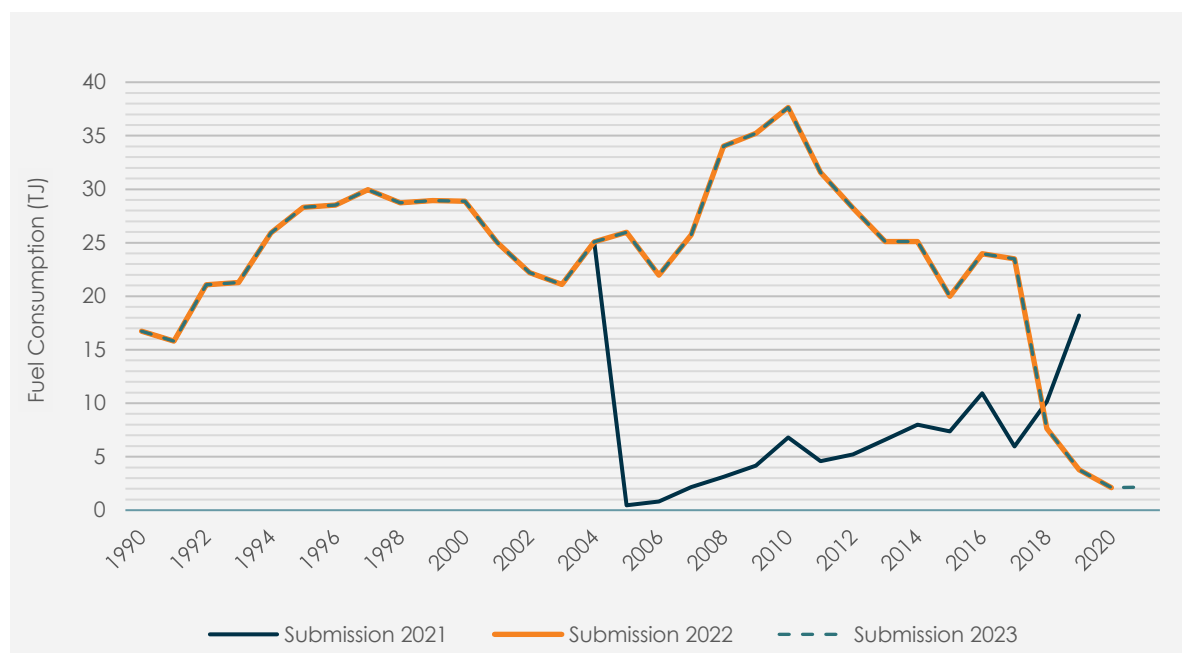


Figure 12-6 Total fuel consumption as reported in the 2021, 2022 and 2023 submissions. Fuel consumption for the period 2005-2019 for the 2021 submission were obtained by EUROCONTROL.

ROAD TRANSPORT (ETF 1.A.3.B)

The fuels used for road transport include Diesel oil, Motor Gasoline, LPG, and biodiesel, with the latter being sold pre-blended with diesel following the implementation of EN590 (diesel) and EN228 (petrol) in 2010. CO₂ emissions are estimated following the 2006 IPCC Tier 1 methodology. CH₄ and N₂O emission estimates are calculated using the COPERT V model, which follows a detailed Tier 3 method. During the 2022 UNFCCC it was recommended to ensure the time-series consistency of GHG emission estimates from liquid fuels in road transportation by using the same methodology, or to demonstrate that the use of two different methodologies does not introduce inconsistencies in the time series. In the current submission, the same methodology explained in Chapter 3 is used for the whole timeseries.

Fuel Consumption

Figure 12-7, compares archive historic data for Diesel oil used for road transportation (available from 1990 to 2011), collected by the University of Malta through the relevant entities, with data reported on EUROSTAT (available for the period 1990-2021).

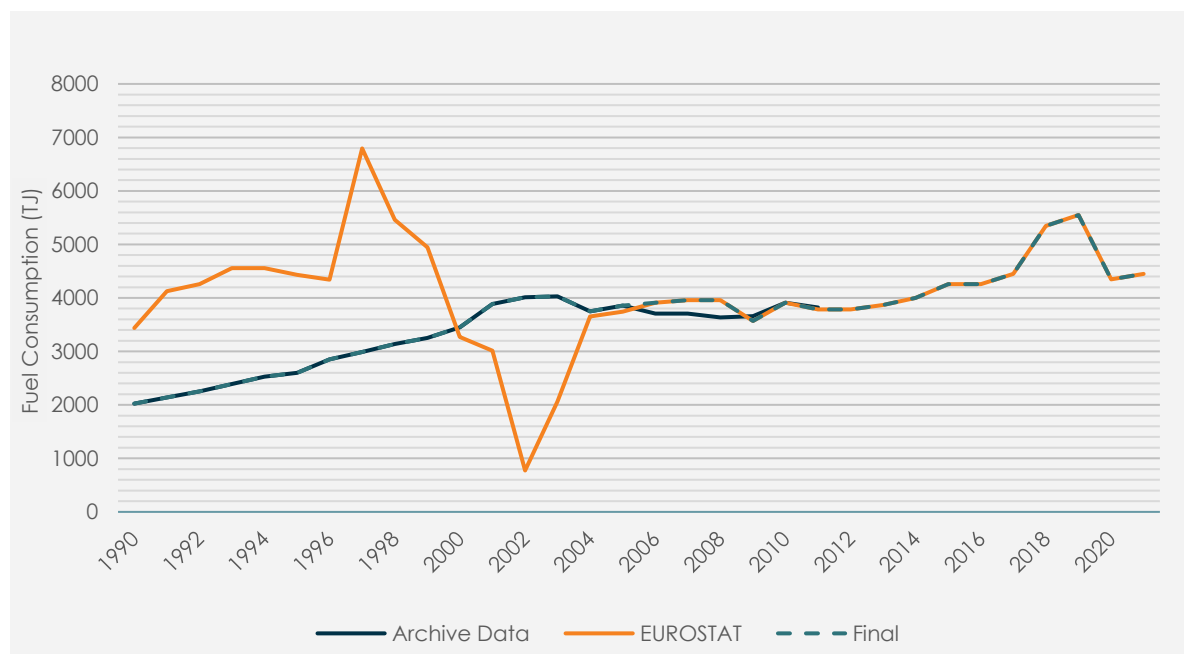


Figure 12-7 Diesel Oil Consumption. Category 1.A.3.b Road Transportation.

The timeseries obtained from EUROSTAT for the period 1990-2004 does not seem consistent and archived historic data was used for this period. The same source was used for 2005 as it was a slightly higher than the value provided by EUROSTAT and more in-line with the rest of the timeseries. From 2006 onwards fuel consumption for diesel oil is obtained by EUROSTAT.

A similar exercise was performed for the motor gasoline used for road transportation (Figure 12-8). In this case, archive historic data was used for 1990-2011. From 2012 onwards, fuel consumption for motor gasoline is obtained by EUROSTAT.

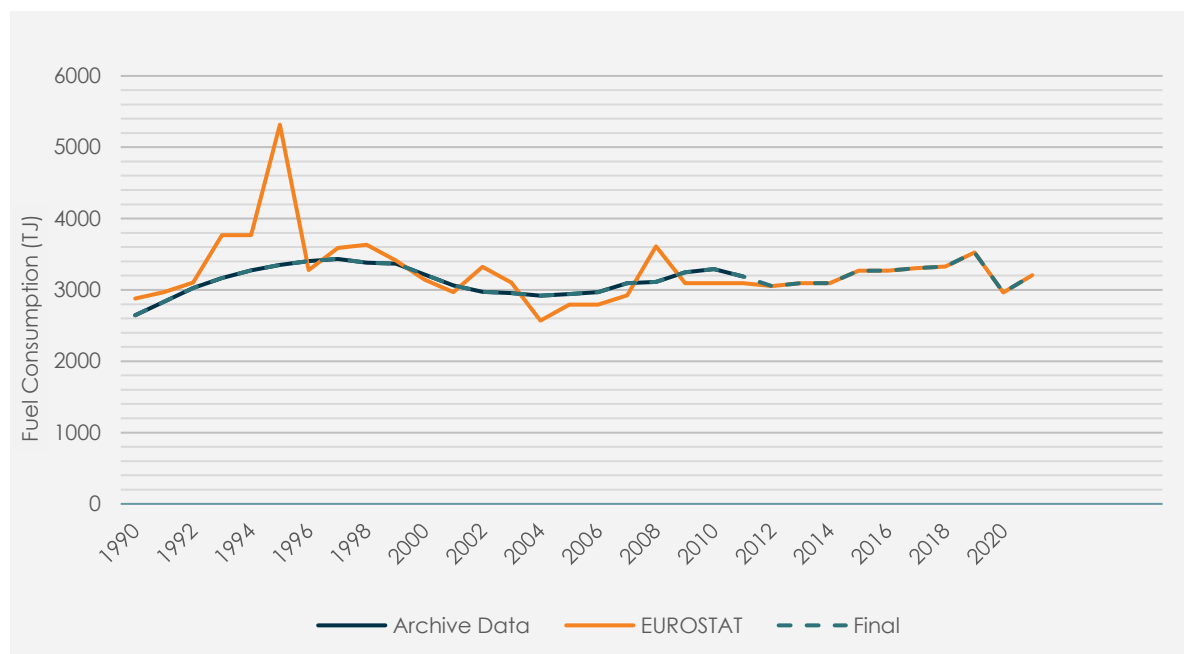


Figure 12-8 Petrol Consumption. Category 1.A.3.b Road Transportation.

Liquified Petroleum Gas (LPG) is used for road transportation since 2016 and data are only available by EUROSTAT. Biomass is also obtained by EUROSTAT. Figure below, presents the total fuel consumption by fuel type.

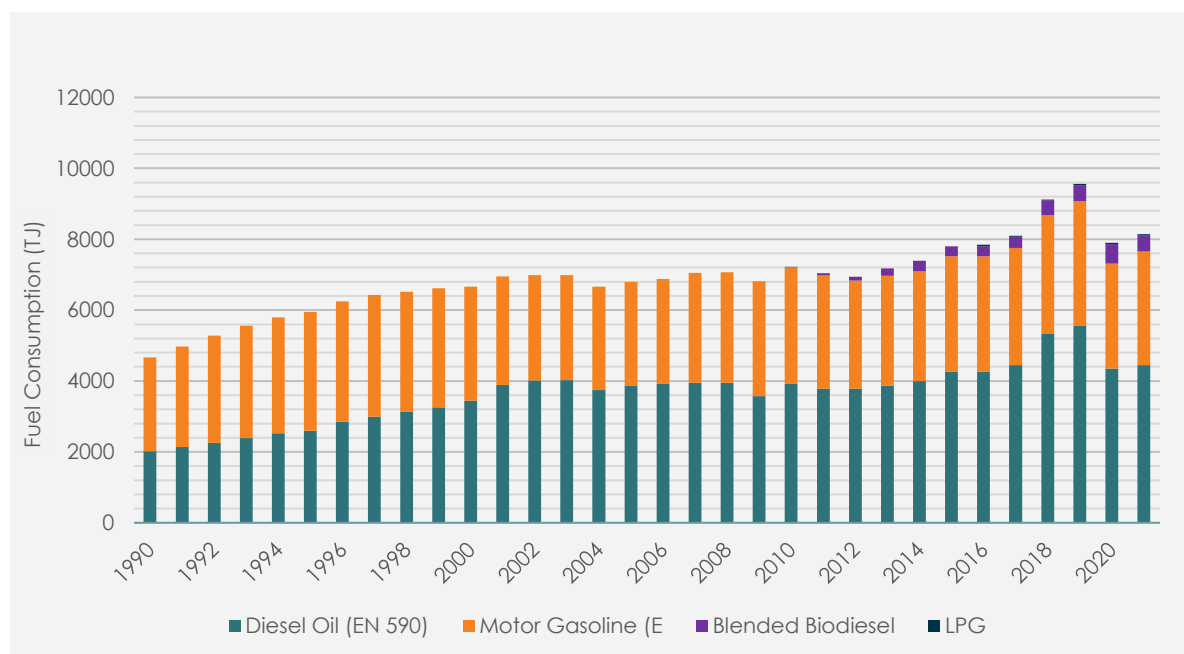


Figure 12-9 Total fuel consumption by fuel type.

COPERT Input parameters

The table below, Table 12-10 summarizes the main input parameters used by COPERT.

Table 12-10 Input parameters for the COPERT model.

INPUT PARAMETER	UNIT	INPUT PARAMETER	UNIT
MIN_TEMPERATURE	[°C]	URBAN_PEAK_ROAD_SLOPE	[%]
MAX_TEMPERATURE	[°C]	RURAL_ROAD_SLOPE	[%]
HUMIDITY	[%]	HIGHWAY_ROAD_SLOPE	[%]
REID_VAPOR_PRESSURE	[kPa]	NO_OF_AXELS	[n]
TRIP_LENGTH	[km]	VEHICLES_WITH_AC	[%]
TRIP_DURATION	[hour]	AC_USAGE	[%]
STOCK	[n]	PRIMARY_FUEL_BIFUEL_SHARE	[%]
MEAN_ACTIVITY	[km]	SECONDARY_FUEL_BIFUEL_SHARE	[%]
LIFETIME_CUMULATIVE_ACTIVITY	[km]	FIRST_BLEND	[%]
URBAN_OFF_PEAK_SPEED	[km/h]	SECOND_BLEND	[%]
URBAN_PEAK_SPEED	[km/h]	FIRST_BLEND_ENERGY_SHARE	[%]
RURAL_SPEED	[km/h]	SECOND_BLEND_ENERGY_SHARE	[%]
HIGHWAY_SPEED	[km/h]	FIRST_TECHNOLOGY_SHARE	[%]
URBAN_OFF_PEAK_SHARE	[%]	SECOND_TECHNOLOGY_SHARE	[%]
URBAN_PEAK_SHARE	[%]	THIRD_TECHNOLOGY_SHARE	[%]
RURAL_SHARE	[%]	ENERGY_CONTENT	[MJ/kg]
HIGHWAY_SHARE	[%]	DENSITY	[kg/m3]
FUEL_TANK_SIZE	[l]	HC_RATIO	[-]
CANISTER_SIZE	[l]	OC_RATIO	[-]
FUEL_INJECTION	[%]	S_CONTENT	[ppm wt]
EVAPORATION_CONTROL	[%]	PB_CONTENT	[ppm wt]
URBAN_OFF_PEAK_EVAPORATION_SHA	[%]	CD_CONTENT	[ppm wt]
URBAN_PEAK_EVAPORATION_SHARE	[%]	CU_CONTENT	[ppm wt]
RURAL_EVAP_SHARE	[%]	CR_CONTENT	[ppm wt]
HIGHWAY_EVAP_SHARE	[%]	NI_CONTENT	[ppm wt]
URBAN_OFF_PEAK_LOAD	[%]	SE_CONTENT	[ppm wt]
URBAN_PEAK_LOAD	[%]	ZN_CONTENT	[ppm wt]
RURAL_LOAD	[%]	HG_CONTENT	[ppm wt]

INPUT PARAMETER	UNIT	INPUT PARAMETER	UNIT
HIGHWAY_LOAD	[%]	AS_CONTENT	[ppm wt]
URBAN_OFF_PEAK_ROAD_SLOPE	[%]	TOTAL_FUEL_SALES	[TJ]

Stock

For the period 1995-2005 stock was extracted from the national Vehicle Registration and Administrative System Database (VERA). VERA database is the only register that contains the complete details of all vehicles registered and licensed in Malta, since 1995. For 1990 -1994 only the total number of vehicles was available.

In order to have a consistent timeseries, an exercise has been carried out to categorise the vehicle fleet according to fuel type, segment and euro standards, for years 1990 to 1994. The vehicle fleet of year 1995 was used to calculate backwards such categorisations. The percentage of each vehicle subcategory was calculated and this was applied to the vehicle fleet for years 1990 to 1994. If a Euro standard that existed in 1995 was not introduced in a particular year during the four-year period of 1990-1994, the percentage of this category has been added to the previous one. For example, Euro 1 for petrol passenger cars was introduced in 1992. As these percentages are based on the year of 1995, a percentage for Euro 1 cars has already been established, therefore, this has been used to estimate the number of Euro 1 cars for all four years. However, in 1990 Euro 1 cars didn't exist. Hence, to keep the same total number of vehicles (as in historic data) this percentage was added to the previous category (ECE 15/04).

The VERA database contains detailed information on various vehicle parameters, including size, year of manufacture, EU category, national description, engine size, body type, and more. For inventory reporting purposes, only licensed vehicles are considered. A series of quality checks were conducted to assess the accuracy of the database. These checks identified instances of missing information and misclassifications. Where feasible, corrections were made to improve data reliability. Vehicle classification follows the EEA/EMEP Guidebook methodology and is primarily based on the 'EU Category' column, ensuring alignment with European classifications (M1, M2, M3, N1, N2, N3, L, etc.).

General Eliminations:

For inventory purposes, only internal combustion engine (ICE) vehicles are considered. As a result, all electric vehicles are excluded from the dataset. Additionally, the following categories are removed:

- Agricultural tractors, as they are assumed not to operate on public roads.
- Machinery, as it is not classified as road transport.
- Cranes, given that they are primarily stationary.
- Caravans, which are also assumed to be mostly stationary.

It is important to note that military-owned vehicles are retained at this stage of the inventory.

Fuel Categories:

For entries where the fuel type was not specified, the following assumptions were applied:

- Motorcycles are assumed to run on petrol.
- Heavy-duty vehicles and buses are predominantly diesel-powered.
- For passenger cars and light-duty vehicles, fuel type allocation was performed probabilistically, based on the relative consumption shares of petrol and diesel within these categories.

Given the short travel distances in Malta, all plug-in hybrid vehicles are considered to operate solely on electricity and are therefore excluded from the GHG Inventory. Additionally, all LPG bi-fuel vehicles are classified as LPG vehicles.

Passenger Cars:

All vehicles classified as M1 and have less than nine seats. M1 vehicles that have more than nine seats are considered mini buses. For the classification required by the COPERT model, it is important to disaggregate passenger cars by segment. This disaggregation is based on the engine size as follows:

Table 12-11 Passenger cars.

	Segment	Engine Size	
Passenger Cars	Mini	< 800cc	
	Small	≥ 800cc	< 1400cc
	Medium	≥ 1400cc	< 1800cc
	Large	≥ 2000cc	

In cases where the engine size was not available and there was no other information to fill in the cell, it was assumed that the engine was "Large". For certain entries, the national Description was available and we took the following assumptions to fill in the blank cells:

- Passenger Cars up to 1300cc: 1300cc,
- Passenger Cars from 1301 to 1449cc: 1449,
- Passenger Cars from 1450 to 1500cc: 1500,
- Passenger Cars from 1501 to 1800cc: 1800,
- Passenger Cars from 1801 to 2000cc: 2000,
- Passenger Cars 2100cc and over: 2100

Light Commercial Vehicles

All vehicles classified as N1 and with gross weight less than 3.5 tonnes, belong to this category. Light Commercial vehicles that are heavier than 3.5 tonnes, even if the EU category is N1 are excluded from this category and they are included under the Heavy Duty Vehicles. LCVs are further disaggregated into N1-I, N1-II and N1-III categories, based on their weight as per table below.

Table 12-12 Light commercial vehicles.

	Segment	Weight
Light Commercial Vehicles	N1-I	Gross weight less or equal to 1305kg
	N1-II	Gross weight more than 1305kg and less or equal to 1760kg
	N1-III	Gross weight more than 1760kg

Heavy Duty Vehicles

This category includes all vehicles that are classified as N2 or N3. The model takes into consideration only HDVs with a Diesel engine. Any petrol HDVs were eliminated and all petrol is assumed to be used by passenger cars, LCVs and motorcycles. In addition, N1 vehicles that are heavier than 3.5 tonnes are also included here. HDVs are further disaggregated into Rigid and Articulated as per table below.

Table 12-13 Heavy duty vehicles.

	Segment	Weight
Heavy Duty Vehicles	Rigid (All except those that are listed as tractor units (TU))	≤ 7.5t
		7.5t - 12t
		12t - 14t
		14t - 20t
		20t - 26t
		26t - 28t
		28t - 32t
		> 32t
	Articulated (All HDVs listed as Tractor Units (TU))	14t - 20t
		20t - 28t
		28t - 34t
		34t - 40t
		40t - 50t
		50t - 60t

Buses

This category includes all vehicles that are classified as M2 or M3. In addition, M1 vehicles with more than nine seats or where the body type is coach/bus are also included here. Please note that as mentioned above, such vehicles are excluded from the passenger cars category. The model does not take into consideration Buses with a petrol engine. Any petrol buses were eliminated, and all petrol is assumed to be used by passenger cars, LCVs and motorcycles. There are no articulated buses in Malta, however due to the bigger size of certain buses, we included them under the articulated buses category which are usually heavier, in order to have more realistic emission factors.

Table 12-14 Buses.

	Segment	Weight	
Buses	Urban Buses Midi	≤	15t
	Urban Buses Standard	15t-18t	
	Urban Buses Articulated	>	18t
	Coaches Standard	≤	18t
	Coaches Articulated	>	18t

Motorcycles

All entries classified as L, excluding L6 and L7 which are quads or All Terrain Vehicles, including also three wheelers from the M1 classification. Any Diesel motorcycles were eliminated. Diesel is assumed to be used only by passenger cars, LCVs and HDVs. Motorcycles in COPERT are disaggregated by type of engine into 2-stroke and 4-stroke as per table below. The necessary parameters that indicate if a motorcycle is 2-stroke or 4-stroke were not available and we assume that all motorcycles, with an engine smaller than 50cc, are 2-stroke and any motorcycles with engines larger than 50cc are 4-stroke.

Table 12-15 Motorcycles.

	Segment	Notes
Motorcycles	Mopeds 2-stroke <50 cm ³	We assume that all motorcycles, with an engine smaller than 50cc, are 2-stroke.
	Motorcycles 2-stroke >50 cm ³	We assume that all motorcycles, with an engine larger than 50cc, are 4-stroke.
	Motorcycles 4-stroke <250 cm ³	Based on the engine size
	Motorcycles 4-stroke 250 - 750 cm ³	Based on the engine size
	Motorcycles 4-stroke >750 cm ³	Based on the engine size

Quads and ATVs

All L6 and L7 vehicles.

Euro Standard Classification

All mentioned categories are further disaggregated according to the Euro Standard classifications. The VERA database does not include information on the Euro Standards. In order to solve this issue, we created a new column, which checks the year of manufacture of each vehicle and provides the Euro standard based on the following tables (according to the EEA/EMEP guidebook):

Table 12-16 Euro standards for passenger cars.

Euro Standards for Passenger Cars									
		Petrol Passenger Cars				Diesel Passenger Cars			
		From		To		From		To	
PRE ECE				≤ 1971	-	-	-	-	-
ECE 15/00-01	≥	1972	≤	1977	-	-	-	-	-
ECE 15/02	≥	1978	≤	1980	-	-	-	-	-
ECE 15/03	≥	1981	<	1985	-	-	-	-	-
ECE 15/04	≥	1985	<	1992	Conventional	<	1992	Conventional	≤ 1991
EURO 1	≥	1992	<	1996	EURO 1	≥	1992	<	1996
EURO 2	≥	1996	≤	1999	EURO 2	≥	1996	≤	1999
EURO 3	≥	2000	≤	2004	EURO 3	≥	2000	≤	2004
EURO 4	≥	2005	≤	2010	EURO 4	≥	2005	≤	2009
EURO 5	≥	2011	≤	2014	EURO 5	≥	2010	<	2014
EURO 6 a/b/c	≥	2014	<	2018	EURO 6 a/b/c	≥	2014	<	2019
EURO 6 d	≥	2019			EURO 6 d	≥	2019		

Table 12-17 Light commercial vehicles.

Light Commercial Vehicles									
Petrol LCVs					Diesel LCVs				
		From		To		From		To	
Conventional				<	1993	Conventional		<	1993
EURO 1	≥	1993	<	1997	EURO 1	≥	1993	<	1997

Light Commercial Vehicles									
Petrol LCVs					Diesel LCVs				
EURO 2	≥	1997	≤	2001	EURO 2	≥	1997	≤	2001
EURO 3	≥	2001	≤	2006	EURO 3	≥	2001	<	2006
EURO 4	≥	2006	≤	2010	EURO 4	≥	2006	<	2011
EURO 5	≥	2011	<	2015	EURO 5	≥	2011	<	2015
EURO 6 a/b/c	≥	2016	<	2017	EURO 6 a/b/c	≥	2015	≤	2017
EURO 6 d	≥	2018			EURO 6 d	≥	2018		

Table 12-18 Heavy duty vehicles.

Heavy Duty Vehicles			
Diesel HDVs and Buses			
	From	To	
Conventional		<	1992
EURO I	≥	1992	≤ 1995
EURO II	≥	1996	< 2000
EURO III	≥	2000	< 2005
EURO IV	≥	2005	< 2008
EURO V	≥	2008	< 2013
EURO VI D/E	≥	2013	< 2019
EURO VI A/B/C	≥	2019	

Table 12-19 L-Category

L- Category			
Motorcycles, Quads and ATVs			
	From	To	
Conventional		<	1999
EURO 1	≥	1999	< 2003
EURO 2	≥	2003	< 2006
EURO 3	≥	2006	< 2015

L- Category				
EURO 4	≥	2016	<	2020
EURO 5	≥	2020	<	2013

Implied Emission Factors

It was noticed that there is a drop on the implied emission factor of N₂O, for category 1.A.3.b-Gasoline from 2007 to 2008, as seen below.

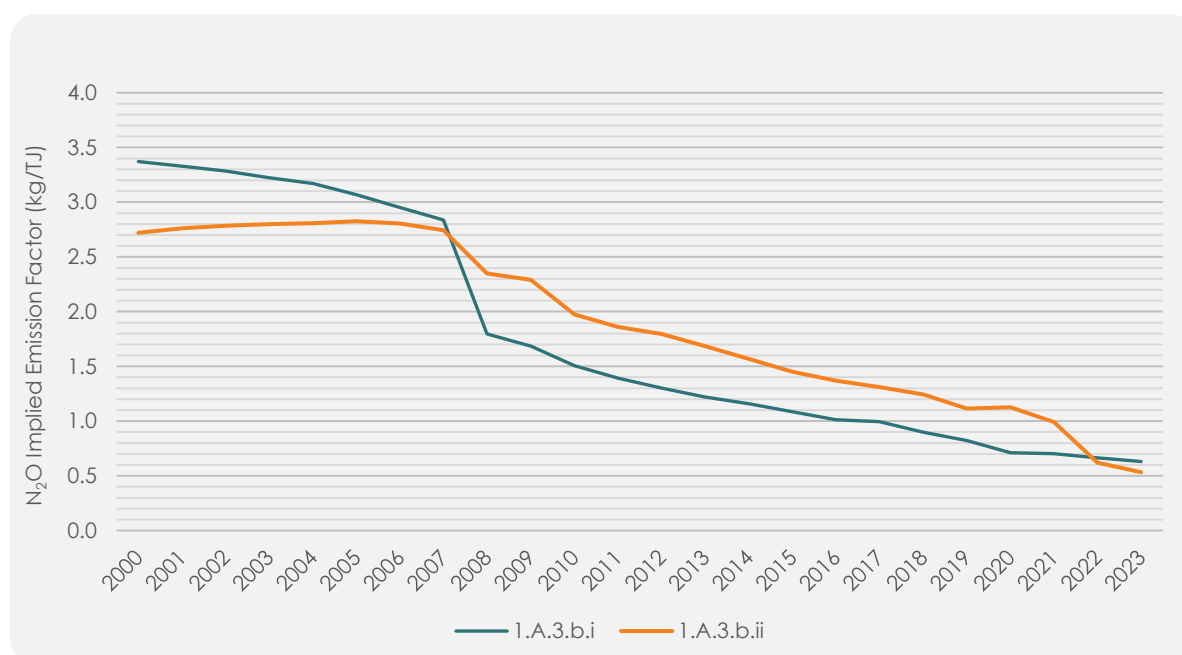


Figure 12-10 Category 1.A.3.b. Road Transportation

Additionally, during the 2022 review, a request was made to demonstrate the time-series consistency of CO₂ and N₂O emission estimates for passenger cars powered by gasoline, diesel, and liquefied petroleum gas (LPG). The two tables below present the implied emission factors (IEF) for N₂O and CO₂.

Table 12-20 Implied Emission Factors for N₂O. Category 1.A.3.b.i-Cars.

N ₂ O (Kg/TJ)	IEF																	
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	
Diesel Oil	NO	NO	0.29	0.29	0.30	0.31	0.43	0.54	0.63	0.75	1.00	1.17	1.31	1.41	1.48	1.54	1.60	
Gasoline	2.23	2.22	3.09	3.10	3.11	3.12	3.22	3.28	3.34	3.39	3.37	3.33	3.29	3.22	3.17	3.07	2.95	
LPG	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	
N ₂ O (Kg/TJ)	IEF																	
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Diesel Oil	1.65	1.69	1.79	1.96	2.09	2.18	2.25	2.28	2.30	2.32	2.31	2.30	2.33	2.31	2.31	2.32	2.31	
Gasoline	2.84	1.80	1.69	1.51	1.39	1.30	1.22	1.16	1.09	1.01	1.00	0.90	0.82	0.71	0.70	0.67	0.63	
LPG	NO	NO	NO	NO	NO	NO	NO	NO	NO	1.51	1.52	1.44	1.39	1.28	1.29	1.26	1.21	

Table 12-21 Implied Emission Factors for CO₂. Category 1.A.3.b.i-Cars.

CO ₂ IEF (t/TJ)	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Diesel Oil	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30
Gasoline	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10
LPG	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
CO ₂ IEF (t/TJ)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Diesel Oil	69.3	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30
Gasoline	74.1	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10	74.10
LPG	NO	NO	NO	NO	NO	NO	NO	NO	NO	63.10	63.10	63.10	63.10	63.10	63.10	63.10	63.10

As outlined in Chapter 3, a Tier 1 approach is applied for CO₂ emissions, utilizing the default emission factor, while a Tier 3 methodology is employed for N₂O emissions. The interannual variability of the N₂O implied emission factor is influenced by several factors, including changes in the vehicle fleet composition, the introduction of new Euro standards, fuel consumption patterns, and the annual distance travelled for each vehicle category.

As explained, N₂O emissions for any fuel type are estimated via the COPERT V model, based on specific emission factors (Tier 3 approach). All emission factors for these gases are provided by the model. For petrol passenger cars and light commercial vehicles the following equation is used:

$$EF_{N_2O} = (a \times M_{cumulative} + b) \times \text{Emission Factor}_{BASE}$$

Where:

a, b, EF_{BASE} depend on the technology level

a, b, depend on fuel sulphur content

Different factors for cold urban, hot urban, rural and highway are used.

The observed decline can be primarily attributed to the following factors:

- i.) Changes in petrol specifications concerning Sulphur content, as per revisions of the EN 228.
- ii.) Improvements in vehicle technology, the introduction of more Euro 4 vehicles, and a reduction in ECE vehicles.

The change in historic sulphur content data between 2007 and 2008 was 7.38 ppm, which was the largest change observed between two years throughout the timeseries. This coincides with the sharp decrease in the N₂O implied emission factor which as noted above is also influenced by the S content.

Comparison of CO₂ emissions estimates (2006 IPCC Guidelines (T1) & COPERT V (T1))

This section is dedicated to the comparison of CO₂ estimates derived using the COPERT V model and those estimated following the 2006 IPCC Guidelines Tier 1 approach. Table 12-22 shows the difference in CO₂ estimates by sub-category for road transportation (year 2020).

From this submission, the methodology to estimate CO₂ emissions from road transportation changed. The new methodology (explained in section 3.2.6.2) is based on the fuel consumption and default emission factors.

Table 12-22 CO₂ estimates by vehicle sub-category for category 1.A.3.b-Road Transport, year 2020.

Comparison of CO ₂ estimates (IPCC Tier 1 & COPERT V): Road Transport (2020)			
CRF sub-category	Fuel Consumption (excl. biomass & Lubricants) estimated by COPERT in TJ	CO ₂ Emissions in kt	
		IPCC Tier 1	COPERT V
1.A.3.b.i-Cars	4952.911	352.811	361.200
1.A.3.b.ii-Light commercial Vehicles	981.150	72.629	72.801
1.A.3.b.iii-Heavy duty vehicles & Buses	1345.850	99.727	99.909
1.A.3.b.iv Motorcycles , Quads and ATVs	51.500	3.596	3.665
Total	7331.41	528.76	537.58

CO₂ emissions by COPERT are calculated using the following equation:

$$Emissions_{CO_2}^{CALC} = 44.011 \times \frac{Fuel\ Consumption^{CALC}}{12.011 \times 1.008R_{H:C} + 16.000R_{O:C}}$$

Assuming that all carbon in fuel is oxidised to CO₂.

The discrepancies are mainly due to the different emission factors used; information can be found in Table 12-23. In addition, COPERT V estimates emissions from the use of A/C, UREA and lube-oil.

Table 12-23 CO₂ emission factors for category 1.A.3.b-Road Transport.

Comparison of CO ₂ emission factors used in COPERT to the default IPCC emission factors						
COPERT V			IPCC		IPCC/COPERT	
Fuel Type	EF CO ₂ (kg/kg)	LHV (MJ/kg)	EF CO ₂ (Kg/TJ)	LHV (MJ/kg)	Default CO ₂ EF (kg/TJ)	Difference (%)
Petrol	3.169	43.8	72 412	44.3	69 300	0.044%
Diesel	3.169	42.7	74 227	43.0	74 100	0.002%

Comparison of CO ₂ emission factors used in COPERT to the default TPCC emission factors						
	COPERT V			IPCC		IPCC/COPERT
LPG	3.020	46.6	64 938	47.3	63 100	0.029%

NATIONAL WATER-BORNE NAVIGATION (ETF 1.A.3.D)

The following section presents the result of the analysis of the fuel consumption for all fuel types used in this category as mentioned in section 3.2.6.

Gas & Diesel Oil

The following graph (Figure 12-11) shows the total Gas & Diesel Oil consumption (for domestic navigation, including fuel consumed by military vessels) as reported in the submissions for 2012, 2017 and 2021. The blue line indicates the fuel consumption as reported on EUROSTAT. Since EUROSTAT data is audited, using the most up to date version is considered to be the most accurate approach, and thus from 2005 onwards it was decided to update the figures for Gas & Diesel Oil for domestic navigation in line with current EUROSTAT reporting.

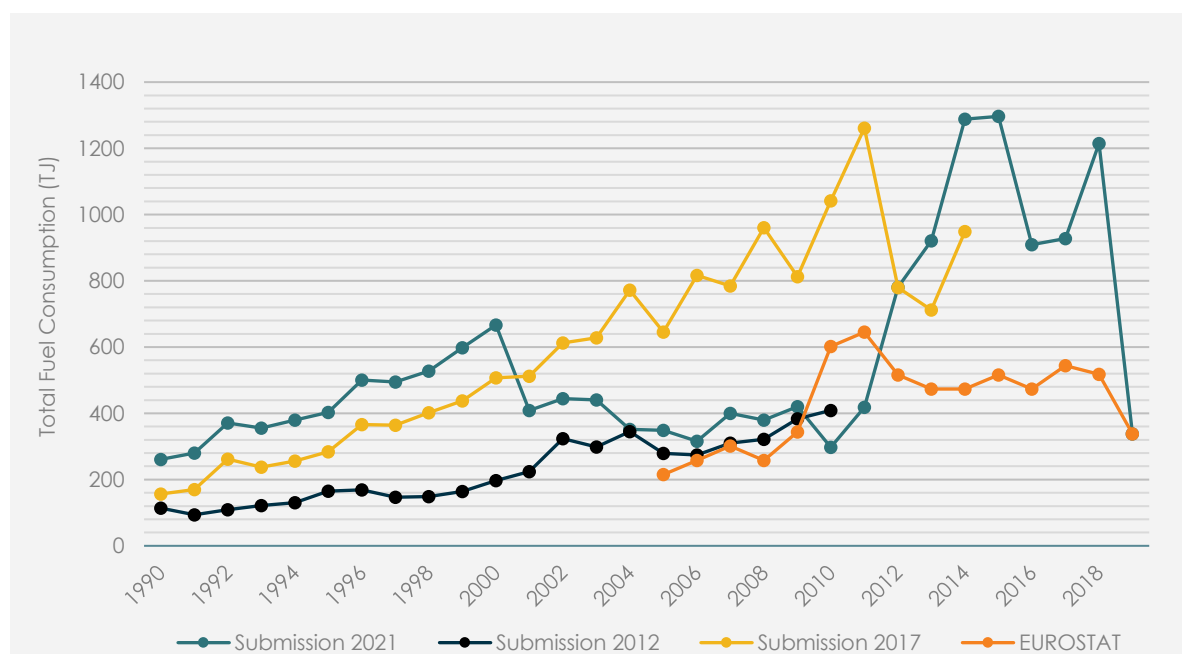


Figure 12-11 Gas and Diesel Oil consumption as submitted in 2012, 2017 and 2021. Category 1.A.3.d-Domestic Navigation.

EUROSTAT does not provide data for any year prior to 2005. The data prior to 2005 as submitted in 2012, with regards to Gas & Diesel Oil consumption, was found to be more in line with current EUROSTAT data for later years than that of other submissions, as the discrepancies for the common years of these two time series were minimal. In addition, when projecting the figures reported in the 2012 submission, these projected figures were found to be fairly in line with current EUROSTAT figures (Figure 12-12).

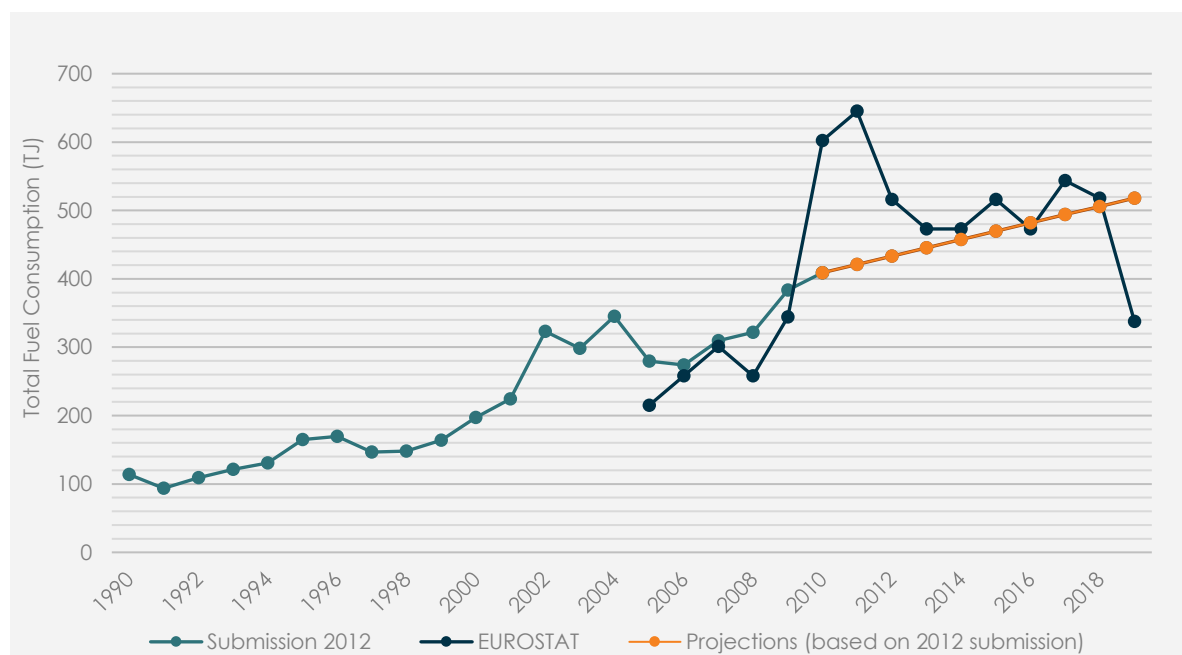


Figure 12-12 Gas and Diesel Oil consumption: projections (orange line) based on the data submitted in 2012. Category 1.A.3.d-Domestic Navigation (incl military).

It was also decided to use a trend line for the years 2002, 2003 and 2004 as the available data was found to be inconsistent with the rest of the time series.

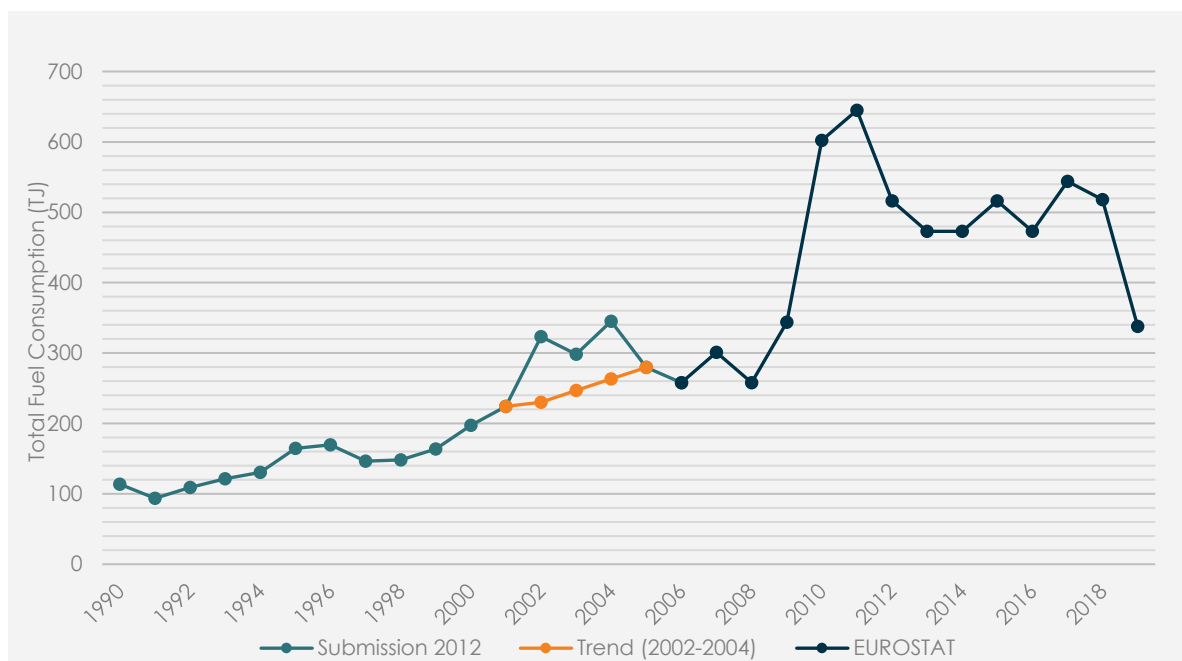


Figure 12-13 Gas and Diesel Oil consumption: trend (orange line) based on the data submitted in 2012. Category 1.A.3.d-Domestic Navigation (including military).

Motor Gasoline

Motor Gasoline data on EUROSTAT is only available since 2017. For the 2009 - 2012 the data reported in the current submission were obtained from archived data from the Authority. The NSO provided data covering the period 2013 - 2016.

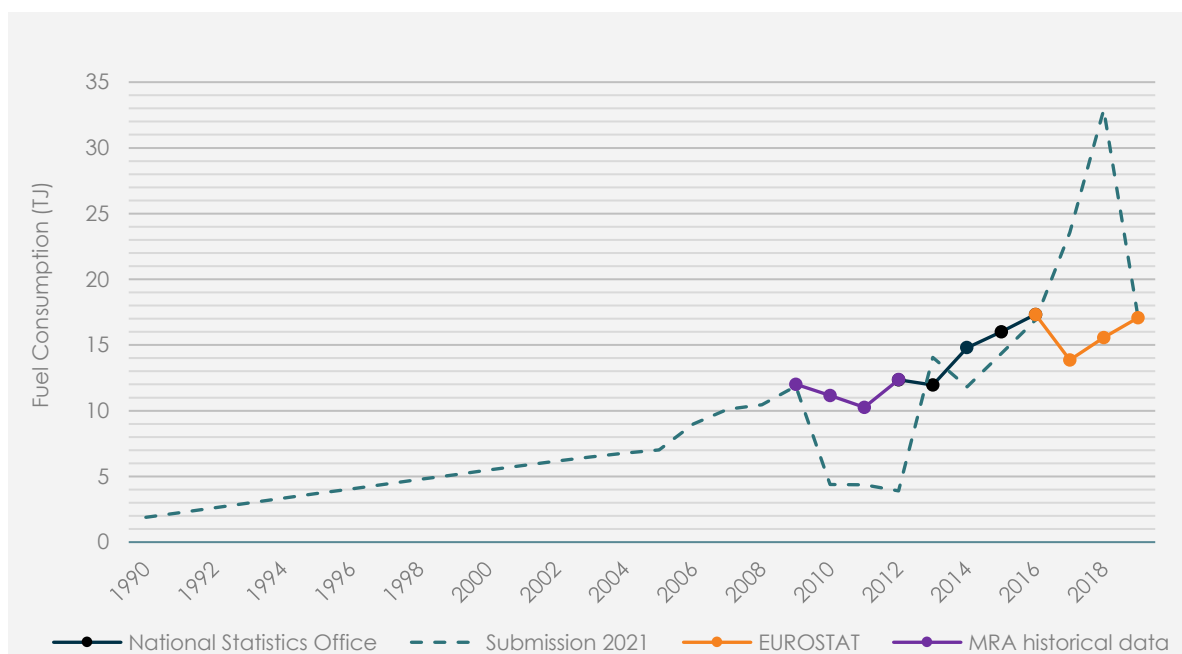


Figure 12-14 Motor Gasoline consumption for category 1.A.3.d-Domestic Navigation (including military).

Residual Fuel Oil

In the case of Residual Fuel Oil, EUROSTAT data was not found consistent, thus it was decided to take the most conservative approach and use the higher values of the two data sources, for the years 2005 - 2012. For 2011, none of the available values was acceptable and a forecasted values was used instead. In addition, as it was confirmed from REWS, the use of Residual Fuel Oil in Malta was stopped in 2012.

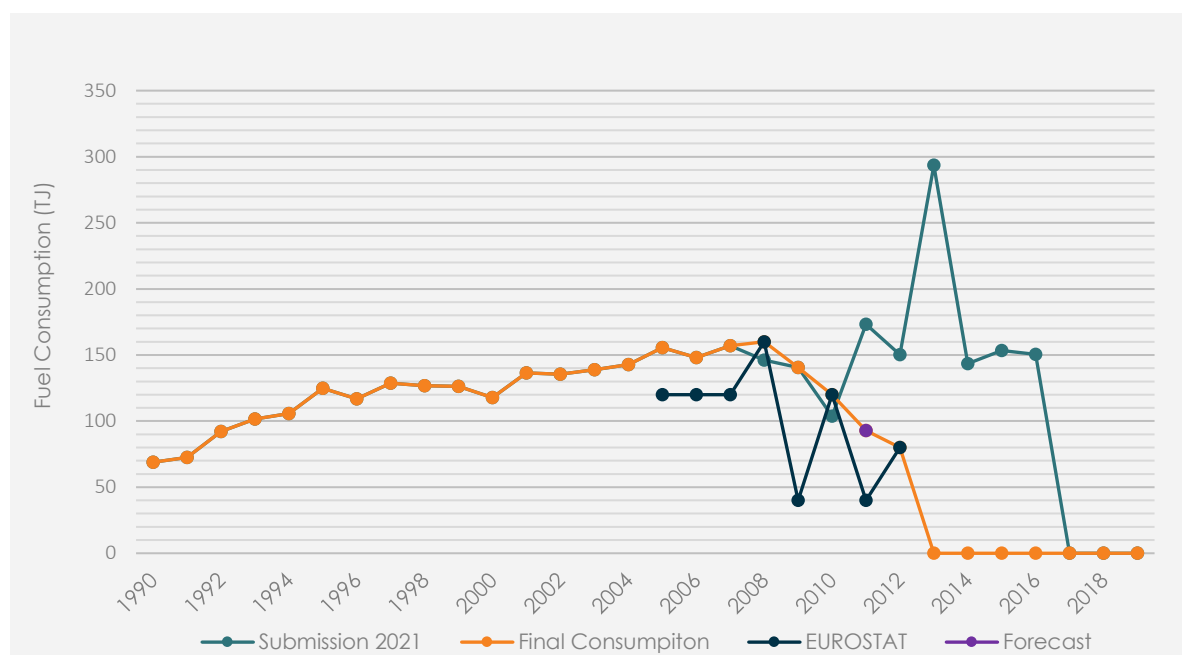


Figure 12-15 Residual Fuel Oil consumption for category 1.A.3.d-Domestic Navigation (including military).

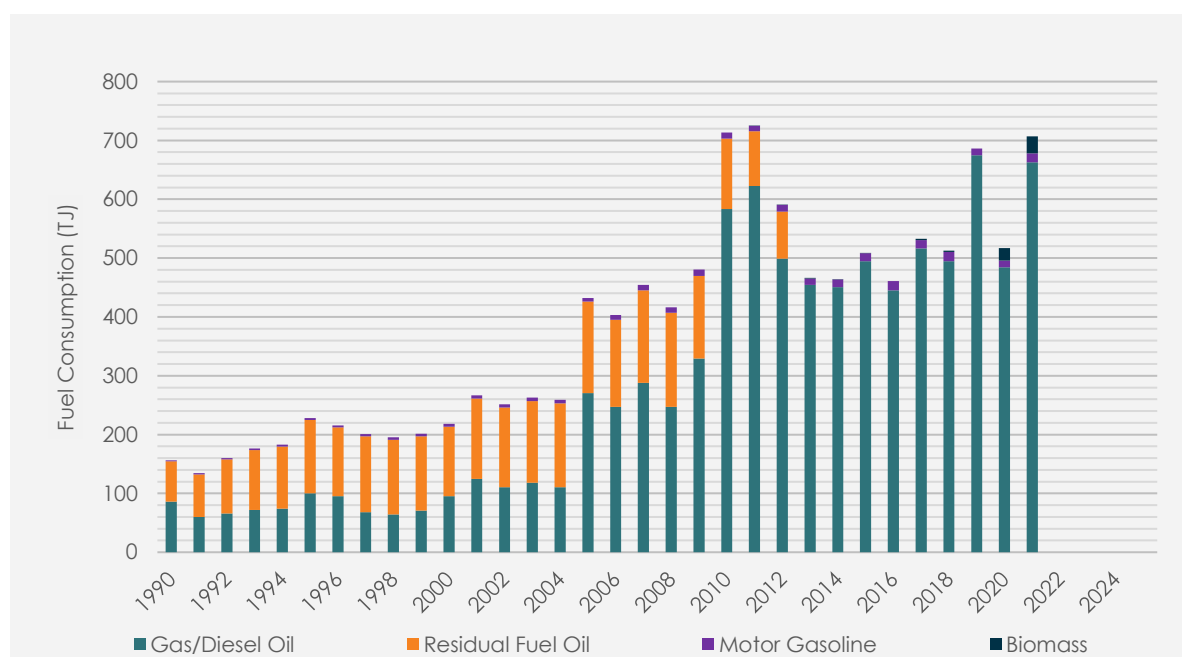


Figure 12-16 Fuel consumption by fuel type for the period 1990-2021. Category 1.A.3.d-Domestic Navigation.

NOTE: To estimate the marine bunkering fuels that are expected to be used within territorial waters (national navigation) and those outside Maltese waters (international navigation), a bottom-up methodological approach is used whereby the destination of the receiving vessel is, a priori, assumed. The total fuel sold to each receiving vessel is subsequently summed up and classified accordingly. This table lists the assumed destination of different types of receiving vessels, together with the source of the classification.

Table 12-24 Classification between National Navigation and International Navigation of sea-faring vessels.

Receiving Vessel Type	Classification	Source of Classification
Fishing Boat	Fishing Purposes	Transport Malta
Fishing Trawler	Fishing Purposes	Transport Malta
Fishing Vessel	Fishing Purposes	Transport Malta
Air Cushion Vessel	International Navigation	Transport Malta
Anchor Handling Vessel	International Navigation	Transport Malta
Asphalt Tanker	International Navigation	Assumed
Breakbulk Vessel	International Navigation	Transport Malta
Bulk Carrier	International Navigation	Transport Malta
Cable Layer	International Navigation	Transport Malta
Cargo Ship	International Navigation	Transport Malta
Catamaran	International Navigation	Transport Malta

Receiving Vessel Type	Classification	Source of Classification
Carrier	International Navigation	Transport Malta
Chemical Tanker	International Navigation	Transport Malta
Coast Guard Ship	International Navigation	Transport Malta
Combat Vessel	International Navigation	Assumed
Container Ship	International Navigation	Transport Malta
Crude Oil Tanker	International Navigation	Transport Malta
Cruise Liner	International Navigation	Transport Malta
DRILLING SHIP	International Navigation	Transport Malta
DRY CARGO VESSEL	International Navigation	Transport Malta
Gas Carrier	International Navigation	Transport Malta
Gas tanker	International Navigation	Transport Malta
General Cargo	International Navigation	Transport Malta
Live Stock Carrier	International Navigation	Transport Malta
LPG Tanker	International Navigation	Transport Malta
Military vessel	International Navigation	Transport Malta
Multi Purpose Offshore Vessel	International Navigation	Assumed
Naval Vessel	International Navigation	Transport Malta
Oil Products Tanker	International Navigation	Transport Malta
Passenger Ship	International Navigation	Transport Malta
Reefer	International Navigation	Transport Malta
Research/Survey Vessel	International Navigation	Transport Malta
Rig	International Navigation	Transport Malta
Ro-Ro Vessel	International Navigation	Transport Malta
Tanker Vessel	International Navigation	Transport Malta
Trawler	International Navigation	Transport Malta
Vehicle Carrier	International Navigation	Transport Malta
Warships	International Navigation	Transport Malta
Bunkering Tanker	National Navigation	Transport Malta
Comm	National Navigation	Transport Malta
Dive Vessel	National Navigation	Transport Malta
Ferry	National Navigation	Transport Malta
Floating Storage	National Navigation	Transport Malta

Receiving Vessel Type	Classification	Source of Classification
Motor Yacht	National Navigation	Transport Malta
Patrol vessel	National Navigation	Transport Malta
PILOT BOATS	National Navigation	Transport Malta
Pleasure Craft	National Navigation	Transport Malta
Pleasure Yacht	National Navigation	Transport Malta
Sailing Boat	National Navigation	Transport Malta
Sailing Vessel	National Navigation	Transport Malta
Supply Vessel	National Navigation	Transport Malta
Tourist Boat	National Navigation	Transport Malta
Towing Vessel	National Navigation	Transport Malta
Tug Boat	National Navigation	Transport Malta
Yacht	National Navigation	Transport Malta

- INDUSTRIAL PROCESSES AND PRODUCT USE – SOLVENT USE, ROAD PAVING WITH ASPHALT & STATIONARY AIR CONDITIONING**

SOLVENT USE (ETF 2.D.3.A) AND ROAD PAVING WITH ASPHALT (ETF 2.D.3.B)

As referred to in section 4.1, it has been referred by the ETF helpdesk that the emissions of NO_x, CO, NMVOC, and SO_x for sub-categories 2.D.3.a and 2.D.3.b can be reported as an aggregated value at the level of 2.D.3. Other and that the tool does not allow reporting at the disaggregated level for these gases in categories 2.D.3.a and 2.D.3.b. Thus, these emissions of NMVOC are presented in Table 12-25 and Table 12-26 below.

Table 12-25 Emissions of NMVOC from 2.D.3.a Solvent use.

Year	NMVOC Emissions (Gg)
1990	1.39
1991	1.40
1992	1.42
1993	1.43
1994	1.45

Year	NMVOC Emissions (Gg)
1995	1.46
1996	1.63
1997	1.78
1998	1.51
1999	1.54
2000	1.30
2001	1.41
2002	1.42
2003	1.33
2004	1.52
2005	1.66
2006	1.95
2007	1.79
2008	1.55
2009	1.27
2010	1.78
2011	1.42
2012	2.24
2013	2.24
2014	2.24
2015	2.76
2016	2.75
2017	2.61
2018	2.91
2019	3.22
2020	3.05
2021	2.77
2022	3.39
2023	2.66
2024	3.10

Table 12-26 Emissions of NMVOC from 2.D.3.b Road paving with asphalt.

Year	NMVOC Emissions (Gg)
1990	0.007
1991	0.007
1992	0.007
1993	0.007
1994	0.006
1995	0.006
1996	0.006
1997	0.005
1998	0.005
1999	0.005
2000	0.005
2001	0.004
2002	0.004
2003	0.004
2004	0.004
2005	0.003
2006	0.003
2007	0.003
2008	0.002
2009	0.002
2010	0.002
2011	0.001
2012	0.002
2013	0.001
2014	0.001
2015	0.003
2016	0.002
2017	0.002
2018	0.002
2019	0.002
2020	0.002

Year	NMVOC Emissions (Gg)
2021	0.002
2022	0.002
2023	0.002
2024	0.002

STATIONARY AIR CONDITIONING (ETF 2.F.1.F)

Extracts from "A Note on Data Collection and Methodology", Cremona (2019), undertaken by EWA in the Development of the EWA Heat-Pumps Model - Split Units

1. Data sources

1.1 Surveys

Data from surveys carried out between 2014 and 2016 were used to estimate the total stock of split unit heat pumps in Malta for 2014 in three sectors. Three surveys assessing the stock of heat pumps in Malta were undertaken:

- 2014 survey on households

A CATI survey was carried out in 2014, commissioned by EWA (then SEWCU) and carried out by NSO. The number of air-conditioning units in households, their capacity, age and other information was collected. The age of the air-conditioning units was based on whether they were 7 years or older in 2014.

- 2014 survey on enterprises employing less than 50 employees

EWA (then SEWCU) commissioned a survey in 2014 on the air-conditioning units in companies employing less than 50 employees, similar to that carried out on households.

- 2016 survey on enterprises employing more than 50 employees

EWA officials collected data on air-conditioning units installed in companies employing more than 50 employees in 2016. Data, where available, includes quantity, capacity, year of installation and coefficient of performance.

1.2 Import Data

Data on the number of heat pumps imported from 1995 to 2003 was received by EWA from NSO. This contains data on the number of units imported in Malta between these years. NSO informed that the number of units under both HS code 84151010 and 84151090 could be considered as split units in these years due to the practices at the time. Data on imports pre-1995 was manually collected by EWA from the NSO library.

Data on imports (from non-EU countries) of heat pumps from 2004 to 2018 was provided by Customs. This contains data on the number of units imported from outside the EU, including their weight and customs value.

Data on the total value (euro) and weight (kg) of heat pumps imported from 2004 to 2018 was received from NSO. This contains the total value and weight of heat pumps imported from within and outside the EU.

Data on the quantity of units imported from within the EU, including their weight, customs value and BTU range was extracted by EWA from the Intrastat database for the years 2016 - 2018; note that pre-2016, this information is not available as it was not mandatory for importers to report such data⁶.

Table 12-27 Overview of data sources and the information available.

Data	Content
Imports pre-1995	Number of units
Imports 1995 – 2003	Number of units
Extra-EU imports 2004 – 2018	Number of units, value & weight
Intra-EU imports 2016 – 2018	Number of units, value, weight & BTU range
Total imports 2004 - 2018	Value and weight, divided by intra-EU and extra-EU imports

⁶ Additional fields were included in the Intrastat declaration following a request made by the Agency.

2. Methodology and Assumptions

2.1 Compiling the number of imported split units

Data supplied by NSO and Customs was used to estimate the number of heat pumps imported in Malta each year. The number of units imported from 1982 - 2003 were taken directly from those reported by NSO. The total number of units imported from 2004 to 2018 were sourced from NSO; for the years 2016 to 2018, this was validated against data reported by Customs (for extra-EU imports) and Intrastat (for intra-EU imports).

2.2 Calculating the Survival Rate of Heat Pumps

To calculate the total number of heat pumps still functional in a particular year (and therefore, the capacity in that year), a survival function was applied to the stock of heat pumps according to their year of installation. The Weibull function was used to estimate the survival curve of new units according to their year of import, and based on the following assumptions:

- the survival function does not change over time;
- the survival function is independent of other household factors;
- the survival function is consistent across different BTU ranges; and
- all surviving heat pumps are still in use.

The Weibull function with the parameters used in the study by Hopkins et al. (2011)⁷ was applied; this study was selected as the values of all parameters required in the equation were available at the national level or, when unavailable, default parameters identified by the authors based on their data for the years 2001 to 2007 could be used. These values define a mean lifetime of 16.8 years for heat pumps.

The survival function was estimated using a modified Weibull distribution:

$$P(x) = e^{-\ln(2)\left(\frac{x-\theta}{M-\theta}\right)^\beta}$$

where:

P(x) is the probability that the appliance is still in use at age x;

⁷ Lutz, J.D., Hopkins, A., Letschert, V., Franco, V.H. and Sturges, A., 2011. Using national survey data to estimate lifetimes of residential appliances. HVAC&R Research, 17(5), pp.726-736.

x is the appliance age. M is the median; Hopkins et al. (2011) estimate this is 14.6;

β is the shape parameter which determines the way in which the failure rate changes through time; Hopkins et al. (2011) estimate this is 1.525;

θ is the delay parameter which provides for a delay before any failures occur; Hopkins et al. (2011) estimate this is 0.

However, when these default parameters were applied, the survival curve generated did not fit the data as the curve overestimated the number of units which would no longer be alive after 5 years. The majority of heat pumps imported into Malta have a 5-year warranty and therefore a negligible number of units are expected to fail during the first five years. Furthermore, when the survival function was applied to the number of imports, the resulting figure for surviving units in 2014 (191,968 units) underestimated that reported by the surveys (a total of 219,691 in 2014).

Through a curve fitting exercise (modifying the median and shape of the survival function), a survival function was determined which, when applied to the number of imports, yields the number of heat pumps still functional, which tallies that reported by the survey. The median was set at 16.7, the delay at 0, and the shape at 7. This implies that the maximum age of split units in Malta is 24 years.

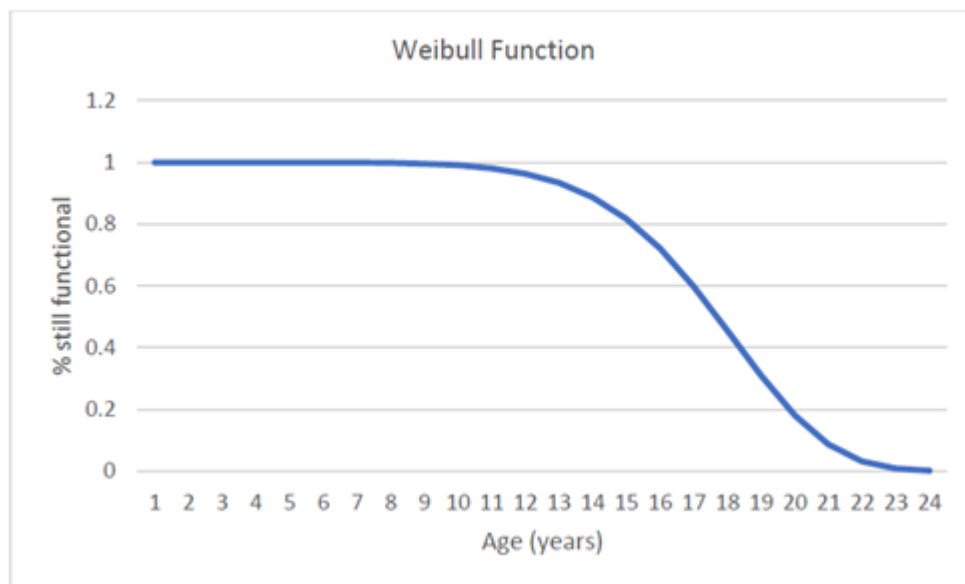


Figure 12-17 Weibull function.

2.3 Calculating the annual stock of heat pumps

To calculate the annual stock of heat pumps, the year of installation of each heat pump must be known as the cumulative number of surviving heat pumps in Malta is based on an application of the Weibull function with the above parameters. For instance, a heat pump installed in 1982 would no longer be considered as part of the national stock as it would no longer be functional.

For the heat pump stock derived from the three aforementioned surveys (stock until end 2014), this method could not be directly applied as the year of installation was not specifically obtained through the surveys. For this purpose, a probabilistic approach was adopted, and using R Studio, the year of installation of each split unit reported in the households and SMEs surveys was estimated together with its corresponding capacity. The year of installation of heat pumps in large companies was collected by the 2016 survey, and therefore this step was not required.

2.3.1 Attributing a year to each split unit in 2014 stock

The programme R was used to attribute a random number to each BTU value in the input sheets, and then assign an age to that BTU according to the range in which that random number falls. These age ranges were determined based on the number of heat pumps imported each year, and the number of which have survived and are still functional in 2014, based on the Weibull function. This provided a distribution of surviving CAT 1 (heat pumps pre-2009) and CAT 2 (heat pumps 2009 onwards) heat pumps in 2014. This was then used to distribute the heat pumps reported by the surveys into particular years.

For example: the table below shows the percentage distribution of CAT 2 heat pumps according to their year of import. When R attributed a random number to a heat pump reported by the surveys that fell between 0 and 0.09553616, that heat pump was given 2009 as its year of installation. If the random value fell between 0.1877020 and 0.34993236, it was given 2011 as its year of installation. For statistical purposes, this process was repeated one thousand times, and the median year of installation generated for each heat pump reported in the surveys was used.

Table 12-28 The percentage distribution of CAT 2 heat pumps according to their year of import

Year	Units in 2014	Distribution	Cumulative
2009	9,230	0.10	0.09553616
2010	8,904	0.09	0.18770020
2011	15,674	0.16	0.34993236
2012	24,328	0.25	0.60173482
2013	17,238	0.18	0.78015934
2014	21,240	0.22	1.00000000

This was carried out for households and SMEs, CAT 1 and CAT 2 heat pumps. The resulting data allowed for each heat pump and its corresponding capacity to be allocated a year of installation. Therefore, the number of heat pumps functional each year can be calculated by applying the appropriate Weibull function.

2.3.2 Data validation of the 2016 survey of heat pumps in large companies

The following points describe the work undertaken to validate the results of the 2016 survey of heat pumps in large companies:

- All units with an age of 0 or 1, corresponding to an installation date of 2016 and 2015 respectively, were removed as the model uses 2014 stock as the baseline.
- All units with a BTU of more than 70,000 BTU were removed. In the survey on split units in SMEs, no heat pumps with a BTU of over 60,000 BTU were reported. Therefore, it was assumed that anything reported in large industries with a capacity over 70,000 BTU (10,000 BTU greater than the largest reported in SMEs, given that large industries may have split units with a slightly larger capacity than the former) were incorrectly reported under the label of reversible split units, and were thus removed.
- Units with an age of 10+ were attributed an estimated age. A random number was generated for each unit and this corresponded to a year, according to the known distribution of heat pumps in large companies over 10 years old (similar to the method in section 2.3.1).
- In cases where the capacity was not reported, this was estimated in a similar manner to that described in the previous point.

• AGRICULTURE (ETF 3)

Parameters used in the characterisation of livestock described in Chapter 5 are given in the tables below. The activity data tabulated below gives the livestock populations, typical animal mass (TAM), sometimes referred to as weight (kg), the milk yield of cattle and sheep, wool production (sheep), feed proportions fed, agriculture area data (including crop areas) and synthetic fertilizer application rates.

Table 12-29 Cattle population for the entire timeseries.

Population	Cattle											
	Male Cattle <1yr	Female Cattle <1yr	Male Cattle 1-2yr	Females yet mated 2yr	notHeifers 1-slaughter 1-2yr	forOther heifers 1-2yr	Male Cattle >2yr	Heifers Slaughter Cattle >2yr	forOther Heifers Cattle >2yr	Other Cows Cattle >2yr	Dairy Cows Cattle >2yr	Total
1990	2586	2949	1829	1270	116	1401	218	173	1233	50	9175	21000
1991	2713	3090	1914	1334	124	1486	226	180	1271	51	9609	22000
1992	2721	3093	1919	1349	128	1503	226	176	1242	50	9593	22000
1993	2672	3027	1891	1330	129	1487	228	167	1176	47	9345	21500
1994	2402	2763	1744	1257	103	1180	206	164	1279	42	8659	19800
1995	2273	2600	1583	1066	83	1200	192	168	1154	53	8128	18500
1996	2586	2953	1815	1210	121	1472	218	174	1206	52	9194	21000
1997	2613	2953	1820	1293	136	1523	204	161	1096	45	9155	21000
1998	2396	2687	1684	1251	130	1390	192	131	911	35	8194	19000
1999	2558	2843	1849	1301	147	1486	255	129	879	31	8523	20000

Population	Cattle											
	Male Cattle <1yr	Female Cattle <1yr	Male Cattle 1-2yr	Females yet mated 2yr	not mated 1-2yr	Heifers for slaughter 1-2yr	Other heifers >2yr	Male Cattle >2yr	Heifers Slaughter Cattle >2yr	for Heifers Cattle >2yr	Other Cows Dairy Cattle >2yr	Cows Total
2000	1993	2556	1723	1428	0	15	174	222	2436	37	8796	19380
2001	2447	2701	1276	366	0	1820	189	264	881	141	8332	18417
2002	2348	2650	1721	1076	257	1935	199	60	491	0	8033	18770
2003	2383	2526	1586	1568	200	1584	95	66	325	0	7607	17940
2004	2635	2832	1940	1761	175	1496	238	47	449	0	7835	19408
2005	2733	2892	2260	1192	201	1592	552	72	416	0	7832	19742
2006	2659	2729	2186	1149	205	1567	614	46	391	193	7494	19233
2007	2619	2702	2209	1070	216	1476	778	169	429	229	7545	19442
2008	2055	2378	1956	1035	209	1410	708	166	415	198	7247	17777
2009	1988	2220	1565	869	179	1184	575	164	398	191	6931	16264
2010	1977	2395	1357	766	168	1043	259	143	358	126	6362	14954
2011	2070	2403	1100	1038	147	1209	180	142	370	107	6308	15074
2012	2262	2579	1276	1036	146	1210	164	136	364	100	6320	15593
2013	2076	2224	1232	1101	146	1284	222	136	372	94	6333	15220
2014	2024	2459	1008	937	134	1086	129	129	373	102	6502	14883
2015	2069	2103	1217	1055	128	1250	202	122	373	127	6374	15020
2016	1818	2064	1065	915	127	1084	176	117	377	115	6498	14356

Population	Cattle											
	Male Cattle <1yr	Female Cattle <1yr	Male Cattle 1-2yr	Females yet mated 2yr	Heifers not mated 1-2yr	Heifers for slaughter 1-2yr	Other heifers 1-2yr	Male Cattle >2yr	Heifers Slaughter Cattle >2yr	for Heifers Cattle >2yr	Other Cows Dairy Cattle >2yr	Cows Total
2017	2011	2171	921	933	122	1106	159	122	365	136	6138	14184
2018	1981	2271	945	839	119	996	121	119	373	147	6214	14125
2019	1941	2062	1011	907	121	1071	132	115	360	137	6138	13995
2020	1987	2381	994	846	114	1018	109	117	371	299	6055	14291
2021	1999	2278	889	933	115	1130	119	114	348	217	5874	14016
2022	2015	2331	920	883	118	1045	114	110	360	185	6119	14200
2023	2180	2205	1021	919	113	1093	132	106	343	190	5929	14231
2024	1844	2159	1150	841	115	1007	153	108	348	252	5818	13795
Unit	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads
Source	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO
Uncertainty	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Frequency of data collection	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual

Table 12-30 Sheep and Goat population for the entire timeseries.

Population	Sheep					Goats						
	Female Lambs	Male Lambs	Ewe Lambs	Ewes	Male Sheep (ram)	Total	Female kids	Male kids	Goats mated for the first time	Goats that have already kidded	Male goats	Total
1990	2466	2420	2484	7871	758	16000	283	810	871	3866	424	6200
1991	2465	2405	2485	7889	756	16000	278	891	959	4236	466	6800
1992	2498	2382	2507	7855	758	16000	276	945	1024	4477	494	7200
1993	2496	2385	2536	7823	760	16000	295	997	1105	4776	528	7700
1994	2439	2315	2496	8008	742	16000	298	1116	1259	5392	593	8700
1995	2291	2229	2179	8603	698	16000	252	1208	1224	5793	628	9183
1996	2604	2806	2703	7051	836	16000	297	1199	1258	5654	621	9050
1997	2465	2315	2486	7994	741	16000	253	1132	1229	5264	583	8500
1998	2693	2245	2643	7649	770	16000	261	997	1124	4605	520	7500
1999	2481	2404	2711	7633	771	16000	411	752	1003	3951	445	6500
2000	1493	1311	1631	7115	451	12000	241	577	782	3078	323	5000
2001	1581	1877	492	7521	486	11957	0	667	0	2987	276	3930
2002	831	2289	2023	6620	490	12253	151	722	950	2976	364	5163
2003	2776	1007	2457	8026	595	14861	153	743	979	3129	370	5374
2004	2602	920	2231	7810	568	14131	183	738	1020	3282	412	5635
2005	893	2453	2284	8438	573	14641	957	183	1112	3619	402	6273

Population	Sheep						Goats					
	Female Lambs	Male Lambs	Ewe Lambs	Ewes	Male Sheep (ram)	Total	Female kids	Male kids	Goats mated for the first time	Goats that have already kidded	Male goats	Total
2006	1604	487	1750	7935	396	12172	107	664	975	3828	254	5828
2007	780	330	1060	9682	463	12315	357	138	789	4542	401	6227
2008	1014	420	1450	9438	521	12843	378	156	808	4595	424	6361
2009	701	281	943	10341	623	12889	164	86	426	4848	459	5983
2010	937	368	1267	9363	444	12379	218	105	524	3924	339	5110
2011	552	322	1183	9347	483	11887	347	125	355	3747	364	4938
2012	534	296	1220	9236	411	11697	374	133	365	3638	337	4847
2013	502	288	1176	8685	279	10930	226	84	300	3666	322	4598
2014	494	294	1152	8322	264	10526	375	126	348	3454	324	4627
2015	548	319	1301	8611	297	11076	368	131	373	3743	322	4937
2016	556	312	1165	9108	382	11523	306	111	271	3925	358	4971
2017	522	304	1191	9334	388	11739	355	125	357	3965	358	5160
2018	766	420	1552	9977	454	13169	533	185	461	4149	398	5726
2019	659	362	1436	10270	434	13161	391	138	364	4307	393	5593
2020	668	371	1418	10280	413	13150	397	142	394	4214	381	5258
2021	552	309	1158	10308	403	12730	454	155	409	4190	427	5635
2022	914	492	1717	10915	427	14465	703	239	555	4572	450	6519

Sheep						Goats						
Population	Female Lambs	Male Lambs	Ewe Lambs	Ewes	Male Sheep (ram)	Total	Female kids	Male kids	Goats mated for the first time	Goats that have already kidded	Male goats	Total
2023	767	414	1559	10810	436	13986	551	193	524	4815	481	6564
2024	798	438	1608	11190	523	14557	603	216	513	4863	476	6671
Unit	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads
Source	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO
Uncertainty	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Data collection	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual

Table 12-31 Swine, poultry, rabbit and horse populations for the entire timeseries.

Swine							Poultry							
Population	Piglets <20kgs	Young pigs 20-50kgs	Fattening pigs >50kgs	Breeding females sows	Breeding -females gilts	Breeding boars	Totals	Broilers	Laying hens	Other	Totals	Rabbits	Horses	Asses, hinnies mules &
1990	26359	24775	39363	9308	794	601	101200	994144	517555	14993	1526692	53934	944	800
1991	26416	24895	39456	9333	798	602	101500	985490	513194	15028	1513713	74015	944	800
1992	27827	26348	41503	9844	843	635	107000	987061	516568	15275	1518905	64490	935	800
1993	28341	27012	42089	10049	859	649	109000	986628	522057	15412	1524096	69768	926	800
1994	28833	27739	42623	10262	878	665	111000	984331	529605	15352	1529288	75047	917	800
1995	27077	24335	40718	9459	798	613	103000	1012624	507785	14070	1534479	80325	908	800

Population	Swine						Poultry								&
	Piglets <20kgs	Young pigs 20-50kgs	Fattening pigs>50kgs	Breeding females sows	Breeding -females gilts	Breeding boars	Totals	Broilers	Laying hens	Other	Totals	Rabbits	Horses	Asses, hinnies mules	
1996	17915	16682	27184	6283	534	402	69000	1008728	516118	14824	1539671	85603	899	800	
1997	18092	17441	27071	6425	562	409	70000	1004548	523995	16319	1544863	90882	889	800	
1998	18094	17792	26666	6468	560	420	70000	996358	536928	16768	1550054	96160	880	800	
1999	18175	18187	26106	6553	551	429	70000	983754	555252	16240	1555246	101438	871	800	
2000	20673	21036	29689	7532	648	496	80074	970145	575309	14984	1560437	106716	862	800	
2001	22961	13035	37586	7230	563	466	81841	1184157	375188	6284	1565629	111995	853	800	
2002	18901	21356	30252	6788	602	404	78303	957500	552600	19000	1529100	121786	851	800	
2003	18351	21534	24996	7035	714	437	73067	852685	505561	23298	1381544	131576	848	800	
2004	19881	21807	26660	7376	603	526	76853	713919	487375	15486	1216779	117682	1085	800	
2005	19489	21565	23549	7395	519	508	73025	575152	469188	7673	1052013	103788	1322	800	
2006	18341	20701	26315	7144	693	489	73683	617684	516501	3956	1138140	97114	1191	800	
2007	17510	21353	30368	6974	246	449	76900	660215	563814	238	1224267	90440	1060	800	
2008	17591	16828	23681	6413	564	434	65511	662191	476098	1319	1139608	96079	1291	800	
2009	16170	18556	23923	6195	655	419	65918	664167	388383	2400	1054950	101717	1523	800	
2010	18413	17649	27631	5923	558	409	70583	666143	300667	3481	970291	107355	1754	780	
2011	12316	11370	17567	4052	671	311	46287	572537	295007	1175	949261	104953	1339	760	
2012	11762	12331	15838	4171	794	313	45209	610815	297015	3196	935714	102551	924	790	

Population	Swine							Poultry							&
	Piglets <20kgs	Young pigs 20-50kgs	Fattening pigs>50kgs	Breeding females sows	Breeding -females gilts	Breeding boars	Totals	Broilers	Laying hens	Other	Totals	Rabbits	Horses	Asses, hinnies mules	
2013	13175	12149	18845	4261	704	317	49451	616974	297188	4264	918426	100149	1315	780	
2014	11022	12026	19803	3781	564	269	47465	585186	295596	2215	882996	97747	1771	780	
2015	10047	10398	18917	3531	513	228	43634	553398	294003	165	847566	95346	2195	777	
2016	10001	9489	17240	3282	379	206	40597	438624	337259	2203	778086	92944	3128	779	
2017	8303	8371	13667	3046	413	211	34011	438624	337254	1533	777411	92680	3671	777	
2018	8585	9077	14779	3116	526	211	36294	473717	360726	616	835059	92680	4189	777	
2019	7382	10776	13576	3214	344	185	35477	482211	338219	2244	822674	92680	4658	777	
2020	10003	10315	15140	3792	629	211	40090	545396	338516	1109	885021	74406	5117	777	
2021	9881	10336	16065	3179	478	110	40049	559876	368566	1077	929519	67873	5751	777	
2022	10453	10811	16059	3709	607	194	41832	598451	405690	0	1004141	61501	5410	777	
2023	9018	9433	14662	2238	336	98	35785	331047	392725	0	1045572	55341	5410	777	
2024	9463	9899	15386	2060	310	96	37214	293343	354968	0	648377	51211	5434	777	
Unit	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	heads	
Source	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	NSO	AHWD	FAOSTAT	
Uncertainty	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.2	0.95	
Data collection	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	

Table 12-32 Typical Animal Masses for all livestock categories.

Parameter Description	Value	Unit	Uncertainty	Source
Weight - DC	550	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - NLC	640	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - Bulls	630	kg	0.05	K.Tonna, 2018 (KPH, PersCom), M. Chiaramonte & R. Montebello, 2018
Weight - Calves	200	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - Growing Cattle 1-2yrs	480	kg	0.05	K.Tonna, 2018 (KPH, PersCom), M. Chiaramonte & R. Montebello, 2018
Weight - Mature Ewes	50	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - Mature Sheep >1 yr	60	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - Growing lambs	20	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - piglets <20kg	10.5	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - young piglets 20-50kg	35	kg	0.05	Dr. O Frendo, 2021 (KIM, PersCom)
Weight - fattening pigs >51kg	75	kg	0.05	Dr. O Frendo, 2021 (KIM, PersCom)
Weight - breeding sows	175	kg	0.05	Dr. O Frendo, 2021 (KIM, PersCom)
Weight - gilts	120	kg	0.05	Dr. O Frendo, 2021 (KIM, PersCom)
Weight - breeding boars	250	kg	0.05	Dr. O Frendo, 2021 (KIM, PersCom)
Weight - horses	550	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight - goats	35	kg	0.05	K.Tonna, 2018 (KPH, PersCom)
Weight – poultry BOP	1.2	kg	0.05	VPRD
Weight – poultry Layers	1.9	kg	0.05	VPRD
Weight - rabbits	2	kg	0.05	VPRD

Table 12-33 Feed proportions for sheep and cattle used in livestock characterisation.

Parameter Description	Value	Unit	Source	Uncertainty	Data Collection
Protein in feed - Other Mature Sheep	21	%	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed (F)	2.5	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed of which Forage (Fowf)	1	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed of which Concentrate (Fowc)	1.5	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Protein in feed - Mature Ewes	19	%	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed (F)	3.8	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years

Parameter Description	Value	Unit	Source	Uncertainty	Data Collection
Feed of which Forage (Fowf)	2.75	kg /day	K.Tonna, 2018 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed of which Concentrate (Fowc)	1.05	kg /day	K.Tonna, 2018 (PersCom)	(KPH) _{0.05}	Every 5 years
Protein in feed - Growing Lambs	16.5	%	K.Tonna, 2018 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed (F)	1.5	kg /day	K.Tonna, 2018 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed of which Forage (Fowf)	0.8	kg /day	K.Tonna, 2018 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed of which Concentrate (Fowc)	0.7	kg /day	K.Tonna, 2018 (PersCom)	(KPH) _{0.05}	Every 5 years
Protein in feed - Dairy cows		%	KPH	0.05	Every 5 years
Feed (F)	15 (1990 – 99) 20 (2000 – 04) 24 (2005 – 14) 21 (2015 – present)	kg /day	K.Tonna, 2025 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed of which Forage (Fowf)	12 (1990 – 99) 14 (2000 – 04) 13 (2005 – 14) 10 (2015 – present)	kg /day	K.Tonna, 2025 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed of which Concentrate (Fowc)	3 (1990 – 99) 6 (2000 – 04) 11 (2005 – present)	kg /day	K.Tonna, 2025 (PersCom)	(KPH) _{0.05}	Every 5 years
Protein in feed - Non-lactating cows		%	KPH	0.05	Every 5 years
Feed (F)	15 (1990 – 99) 20 (2000 – 04) 24 (2005 – 14) 15 (2015 – 2018) 14 (2019 – present)	kg /day	K.Tonna, 2025 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed of which Forage (Fowf)	12 (1990 – 99) 14 (2000 – 04) 13 (2005 – 14) 12 (2015 – present)	kg /day	K.Tonna, 2025 (PersCom)	(KPH) _{0.05}	Every 5 years
Feed of which Concentrate (Fowc)	3 (1990 – 99) 6 (2000 – 04) 11 (2005 – 14) 3 (2015 – 2018)	kg /day	K.Tonna, 2018 (PersCom)	(KPH) _{0.05}	Every 5 years

Parameter Description	Value	Unit	Source	Uncertainty	Data Collection
	4 (2019 – present)				
Protein in feed - Bulls	14	%	K.Tonna, 2018 (KPH, Persom)	0.05	Every 5 years
Feed (F)	13 (1990 – 2018) 16 (2019 – present)	kg /day	K.Tonna, 2025 (KPH, Persom)	0.05	Every 5 years
Feed of which Forage (Fowf)	7	kg /day	K.Tonna, 2018 (KPH, Persom)	0.05	Every 5 years
Feed of which Concentrate (Fowc)	6	kg /day	K.Tonna, 2018 (KPH, Persom)	0.05	Every 5 years
Protein in feed - Calves	16	%	K.Tonna, 2025 (KPH, Persom)	0.05	Every 5 years
Feed (F)	-	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed of which Forage (Fowf)	0.1	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed of which Concentrate (Fowc)	0.8	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Protein in feed - Growing Cattle	14	%	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed (F)	13	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed of which Forage (Fowf)	7	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years
Feed of which Concentrate (Fowc)	6	kg /day	K.Tonna, 2018 (KPH, PersCom)	0.05	Every 5 years

Table 12-34 Milk production and yield activity data for dairy cattle and sheep.

Parameter	Total Cow's Milk	Milk yield - cow	Cow's Milk Content	Fat	Total Sheep Milk	Milk yield – sheep
Unit	tonnes	kg/head/day	%		tonnes	kg/head/day
1990	33852.00	10.11	2.50		1667.28	0.44
1991	35544.29	10.13	2.50		1635.08	0.43
1992	37236.59	10.63	2.74		1641.09	0.43
1993	38928.88	11.41	2.60		1634.08	0.43
1994	40621.18	12.85	2.50		1627.69	0.42
1995	42313.47	14.26	2.40		1798.48	0.46
1996	43368.11	12.92	2.47		1474.03	0.41
1997	45988.15	13.76	2.34		1671.17	0.44
1998	46450.62	15.53	2.35		1599.05	0.43
1999	47154.12	15.16	2.47		1595.70	0.42

Parameter	Total Cow's Milk	Milk yield - cow	Cow's Milk Content	Fat	Total Sheep Milk	Milk yield – sheep
Unit	tonnes	kg/head/day	%		tonnes	kg/head/day
2000	46471.52	14.47	2.53		1487.41	0.47
2001	46240.91	15.20	2.63		1572.29	0.54
2002	43623.39	14.88	2.67		1465.25	0.46
2003	40844.00	14.71	2.74		1776.95	0.46
2004	41964.00	14.67	2.80		1690.82	0.46
2005	42304.00	14.80	2.90		1801.20	0.46
2006	42074.00	15.38	3.07		1609.92	0.46
2007	41378.00	15.03	3.07		1739.74	0.44
2008	40797.00	15.42	3.18		1783.01	0.45
2009	40219.00	15.90	3.19		1818.55	0.44
2010	42996.00	18.52	3.23		1732.84	0.45
2011	42570.00	18.49	3.32		1712.77	0.45
2012	44283.00	19.20	3.37		1703.16	0.45
2013	41851.00	18.11	3.40		1607.62	0.45
2014	42832.79	18.05	3.31		1545.74	0.45
2015	41637.85	17.90	3.36		1622.04	0.45
2016	43213.09	18.22	3.39		1671.59	0.45
2017	41091.36	18.34	3.40		1712.56	0.45
2018	40412.67	17.82	3.36		1888.80	0.45
2019	41505.03	18.53	3.28		1910.54	0.45
2020	42181.90	19.09	3.31		1908.24	0.45
2021	39535.54	18.44	3.50		1858.27	0.44
2022	38974.47	17.45	3.56		2070.25	0.45
2023	37077.79	17.13	3.56		2020.92	0.45
2024	38155.56	17.97	3.53		2090.74	0.45
Source	NSO	Total milk*1000/dairy cows/365	MDP		NSO	Total milk*1000/dairy cows/365
Uncertainty	0.05		0.05		0.05	
Data Collection	Annual	Annual	Annual		Annual	Annual

Note on gap filling for milk production:

Values for total cow milk are available for 1990 (33852 t [source: FAO 1992]) and 1995 (42313.47 t [Source: NSO, 2001]), and therefore data gaps occur for 1991-1994. The method to gap fill used was the following:

$$1991: (33852 + (42313.47 - 33852)/5) = 35544.29 \text{ t}$$

$$1992: (35544.29 + (42313.47 - 33852)/5) = 37236.59 \text{ t}$$

$$1993: (37236.59 + (42313.47 - 33852)/5) = 38928.88 \text{ t}$$

$$1994: (38928.88 + (42313.47 - 33852)/5) = 40621.18 \text{ t}$$

This method is being used because the value for 1995 is higher than that of 1990, which shows an increasing trend in the milk production. Even though the population of dairy cattle is higher in 1990 compared to 1995, the milk production is higher since feeds were changed to improve the efficiency of the cows and their milk production capabilities. Therefore, gap filling for milk production using the trend in population as a predictor was not possible in this case.

Table 12-35 Wool production values of sheep used in Enteric Fermentation, Sheep, calculations.

Parameter Description	Value	Unit	Source	Data Collection
Wool Produced per year (PrWool) (Mature Ewes)	1.3	kg	Bigi, D & Zanon, A. (2020) Atlante delle razze autoctone (ewes and growing lambs)	Every 5 years
Wool Produced per year (PrWool) (Other Mature Sheep)	2.5	kg	Bigi, D & Zanon, A. (2020) Atlante delle razze autoctone (rams)	Every 5 years

Table 12-36 Activity data on land areas used in the estimation of N₂O emissions from agricultural soils.

Parameter	FSN	TAL	UAA	FCL	Area	Area	Area	Area	Area	Area	Area	Area
Parameter Description	Synthetic Fertiliser application	Nitrogen Total Agricultural Land (TAL)	Utilised Area (UAA)	Agricultural Land Under (FCL)	area Fodder Land under wheat	area Land under barley	area Land under bean	area Land under fodder	area other Land under potato	area Land under carrot	area Land under clover + vetch (sulla)	
Unit	kg N/ha	13493	9780	6421	2381	542	259	334	1783	53	1040	
1990	60.30	13493	9768	6243	1400	800	268	308	1070	54	983	
1991	60.30	13493	9757	6065	1600	796	277	282	1200	55	926	
1992	60.30	13493	9746	5887	2000	700	286	257	1265	56	870	
1993	60.30	13493	9735	5709	2200	600	295	231	1400	57	813	
1994	60.30	11418	9724	5531	2400	550	304	205	1400	58	756	
1995	60.30	11418	9712	5353	1100	900	313	180	1250	59	699	
1996	60.30	10378	9701	5176	2200	500	322	154	1500	59	642	
1997	60.30	9342	9690	4998	2303	519	331	128	1783	65	586	
1998	60.30	9342	9679	4820	2183	539	340	102	1783	63	529	
1999	60.30	9342	9668	4642	2381	542	349	77	1783	65	472	
2000	60.30	10149	9657	4464	3572	426	358	51	1154	63	415	
2001	60.30	10378	10223	4831	2000	510	366	54	1152	70	438	
2002	60.30	10987	10790	5197	2400	540	401	56	1207	60	461	
2003	60.30	10052	10520	4886	2528	577	366	54	1100	58	443	
2004	60.30	11071	10250	4574	2618	550	381	52	820	35	426	
2005	60.30	9809	10290	4631	2600	500	337	53	820	40	431	

Parameter	FSN	TAL	UAA	FCL	Area	Area	Area	Area	Area	Area	Area	Area
Parameter Description	Synthetic Fertiliser application	Nitrogen Total Agricultural Land (TAL)	Utilised Area (UAA)	Agricultural Land Under (FCL)	area Fodder	Land under wheat	area Land under barley	area Land under bean	area Land under fodder	area other Land under potato	area Land under carrot	area Land under clover + vetch (sulla)
2006	60.30	11018	10330	4688	2800	550	383	53	712	50	436	
2007	60.30	9798	10703	4984	3000	500	341	57	700	40	464	
2008	54.2	9798	11077	5280	2800	520	341	60	700	38	491	
2009	48.5	12529	11450	5553	2946	517	425	63	701	51	515	
2010	43.2	11128	11260	5653	3006	508	377	64	701	51	525	
2011	40.2	11958	11070	5753	3007	507	406	65	701	40	534	
2012	37.0	12466	10880	5290	3058	507	434	60	689	53	492	
2013	33.7	13275	10980	5202	3100	506	462	59	700	47	484	
2014	29.5	14084	11080	5115	3050	498	490	58	700	47	477	
2015	25.4	12723	11180	5440	3239	529	430	62	768	47	506	
2016	21.4	13199	11929	5647	3239	529	430	62	690	47	506	
2017	16.4	13199	11530	5647	3082	503	480	59	690	47	482	
2018	26.2	13199	11130	5647	3266	533	421	63	690	47	510	
2019	23.7	11403	10731	5252	3182	519	448	61	570	18	497	
2020	30.1	11403	10731	5252	3219	525	436	62	570	18	503	
2021	15.7	13493	9780	6421	2381	542	259	334	1783	53	1040	
2022	24.0	11403	10731	5252	3186	520	447	61	570	18	498	
2023	28.9	10825	10379	5200	3155	515	457	60	424	23	493	

Parameter	FSN	TAL	UAA	FCL	Area	Area	Area	Area	Area	Area	Area	Area
Parameter Description	Synthetic Fertiliser application	Nitrogen Total Agricultural Land (TAL)	Utilised Area (UAA)	Agricultural Land Under (FCL)	area Fodder Land under wheat	area Land under barley	area Land under bean	area Land under fodder	area other Land under potato	area Land under carrot	area Land under clover + vetch (sulla)	area
2024	25.2	10825	10379	5048	3245	530	428	62	424	23	507	
Source	Calculation based on UAA and Fertilizer Application (NSO)		NSO/FAO	NSO/FAO/Eurostat	NSO/FAO	NSO/FAO	NSO/FAO	NSO/FAO	NSO/FAO	NSO/FAO	NSO/FAO	NSO
Uncertainty	1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
Data Collection	yearly	yearly	yearly	yearly	yearly	yearly	yearly	yearly	yearly	yearly	yearly	

Table 12-37 Parameters used in the estimation of N₂O emissions from manure management.

Livestock category	Nretention_frac (T) (kgN retained/ animal/day)	Uncertainty	TAM	WG (kg/day)	N gain	CP%	DMI (kg/animal/day)	N rate Default Table 10.19	EF3 (Table 10.21)	EF4 (Table 11.3)	EF5 (Table 11.3)	Uncertainty	FracLeach	FracGas	Notes
Dairy Cattle	CS	(+/-)50%	550	0	NA	17		T2	0.01	0.01	0.011	0 - 0.02	0.02	0.3	
Bulls	CS	(+/-)50%	630	0		14		T2	0.01	0.01	0.011	0 - 0.02	0.02	0.45	
Replacement/growing	CS	(+/-)50%	640	0		(12-14)		T2	0.01	0.01	0.011	0 - 0.02	0.02	0.45	
Growing cattle	CS	(+/-)50%	480	0.4		14		T2	0.01	0.01	0.011	0 - 0.02	0.02	0.45	
Calves on forage	CS	(+/-)50%	200	0.5		16		T2	0.01	0.01	0.011	0 - 0.02	0.02	0.45	
Mature Ewes	0.1	(+/-)50%	50	N/A		19		T2	0.01	0.01	0.011	0 - 0.02	0.035	0.4	
Mature Sheep	0.1	(+/-)50%	60	N/A		21		T2	0.01	0.01	0.011	0 - 0.02	0.035	0.4	
Growing Lambs	0.1	(+/-)50%	20	N/A		16.5		T2	0.01	0.01	0.011	0 - 0.02	0.035	0.4	

Livestock category	Nretention_frac (T) (kgN retained/ animal/day)	Uncertainty	TAM	WG (kg/day)	N gain	CP%	DMI (kg/animal /day)	N Default Table 10.19	rate EF3 (Table 10.21)	EF4 (Table 11.3)	EF5 (Table 11.3)	Uncertainty	FracLeach	FracGas	Notes
Goats	NA	(+/-)50%	40	N/A		T1		0.46	0.01	0.01	0.011	0 - 0.02	0.035	0.4	
Fattening 29 to 36 (piglets)	NA	(+/-)50%	7 to 10	N/A	0.028	T1	0.4	0.76	0.002	0.01	0.011	0 - 0.02	0	0.25	Ckg =1.2kg, WKg=20kg
Fattening 37 to 54 (piglets)	NA	(+/-)50%	11 to 20	N/A	0.022	T1	0.8	0.76	0.002	0.01	0.011	0 - 0.02	0	0.25	
Fattening 55 to 84 (grower)	NA	(+/-)50%	50 to 65	N/A	0.021	T1	1.6	0.76	0.002	0.01	0.011	0 - 0.02	0	0.25	
Fattening 85 to 112 (grower)	NA	(+/-)50%	65 to 80	N/A	0.021	T1	12.6	0.76	0.002	0.01	0.011	0 - 0.02	0	0.25	
Fattening 113 to 180 (grower)	NA	(+/-)50%	80 to 115	N/A	0.019	T1	3.4	0.76	0.002	0.01	0.011	0 - 0.02	0	0.25	
Pre-Farrowing Sows/Gilts	NA	(+/-)50%	120 150	to N/A	0.018	T1	2.5	0.38	0.002	0.01	0.011	0 - 0.02	0	0.25	
Lactating Sows	NA	(+/-)50%	180 250	to N/A	0.019	T1	5	0.38	0.002	0.01	0.011	0 - 0.02	0	0.25	LITSIZE=14 heads, FR=2.4 parturitions per year, Skg=14 kg
Boars	NA	(+/-)50%	110 275	to N/A	0.016	T1	2.5	0.38	0.002	0.01	0.011	0 - 0.02	0	0.25	
Horses	NA	(+/-)50%	550	N/A		T1		0.26	0.01	0.01	0.011	0 - 0.02	0.02	0.12	
Hinnies, asses and mules	NA	(+/-)50%	245	N/A		T1		0.26	0.01	0.01	0.011	0 - 0.02	0.02	0.12	
Poultry (BOP)	NA	(+/-)50%	1.2	N/A		T1		0.82	0.001	0.01	0.011	0 - 0.02	0	0.4	
Poultry (Layers)	NA	(+/-)50%	1.9	N/A		T1		0.87	0.001	0.01	0.011	0 - 0.02	0	0.4	
Rabbits	NA	(+/-)50%	2	N/A		T1		8.1	0.001	0.01	0.011	0 - 0.02	0	0.48	

Livestock Populations Data Analysis Report

Annual livestock population data is usually obtained from the NSO, who collect livestock statistics through the following six censuses/surveys:

- Census of Agriculture (published every decade);
- Cattle census (published annually);
- Sheep and goats census (published annually);
- Pig census (published annually);
- Farm Structure survey (published every 2 years); and
- Agriculture and Fisheries Census (published annually).

Since NSO data does not always match Eurostat data, a number of consistency issues crop up during the review process (as in FCCC/ARR/2022/MLT A.1 and A.2). For this reason, an analysis of the livestock population data was carried out in 2022.

Livestock population data is available from 4 sources: the NSO, the Animal Health and Welfare Department (AHWD), FAOSTAT and Eurostat. The values from none of these sources match, even though the data from NSO should be in line with Eurostat data that is transmitted on a yearly basis in respect to Cattle, Sheep, Goats and Swine, as stipulated in Eurostat Regulation (EU) 1165/2008. The AHWD obtain their values through tagging and registration of livestock.

The AHWD data should be the most accurate, as most livestock are tagged, micro-chipped or registered. Bovines and small ruminants (ovine and caprine) are individually tagged, horses are microchipped, while poultry are registered as batches (not individually identified). Nonetheless, there are several farmers who do not register/tag their livestock and thus are not captured in the livestock database. The AHWD database started to operate in 2006 for bovines only; other species were added over time. Thus, data before 2006 is unavailable, and data covering the early years of the database might not be very accurate. For bovines, small ruminants and poultry, information is divided between Malta and Gozo, age and sex, while horses are registered under a generic registration and cannot be divided. With regards to water buffalos there are very few registered in Malta and they are all found on one farm.

Values gathered through surveys conducted by the NSO should fill the AHWD data gaps, however there are occasions where farmers lie about the number of livestock on their farm and thus present another source of uncertainty. FAOSTAT data used to be populated through

NSO survey data and calculated data, however their data is revised frequently, in fact the last extraction of data has revealed that their time series is now fully calculated. Hence, neither of the data sources are 100% accurate. Moreover, none of the data providers provide the entire timeseries required for the NIR, i.e. 1990 – year X-2.

An analysis of the livestock population data from the 4 different sources has been carried out. Firstly, a comparison was made. It was evident that sources did not match. The NSO was asked about the mismatch in numbers, and as a result, several revisions were made, as listed below. Some discrepancies remain between NSO and Eurostat; however, these are mostly because Eurostat data is rounded.

- Eurostat data: Data related to pigs was not correctly included under the respective years. This has been updated.
- NSO data: Data related to goats for 2020 has been updated as there was a missing number in the data provided last year. Ewes and total sheep data from 2002 to 2015 has been updated as there were some errors in the data provided at that time. The breakdown for 2017 was provided as there was no data.
- FAOSTAT Data: The latest data that NSO have provided to FAO is for 2019. NSO assume that data for 2020 has been compiled directly by FAO.

Most of the data for Cattle, Sheep, Goats and Pigs given by NSO is the same as Eurostat data and FAOSTAT. When it comes to Eurostat data, some differences could still occur due to rounding, since data is transmitted to Eurostat in 1000 heads. According to NSO, the differences between the NSO data and AHWd for Cattle, sheep and goats are due to the time when the data is extracted since AHWd database is updated daily. For cattle, sheep, goats and pigs, NSO suggested to use NSO data for the purposes of the national inventory, as this is the actual data.

With regards to poultry, the data that is provided by NSO is an average of the number of heads present during that year (i.e. average of AHWd).

As for Horses, NSO provide the number of horses that are reared on agricultural holdings. For data representative of all the horses reared in Malta, it is suggested to use AWHHD data, as that includes all the horses (including those used for races).

As seen in the charts and tables below, data from the 4 sources is quite consistent, with some discrepancy occurring between NSO and Eurostat due to rounding. AWHHD is generally also quite close to NSO data, except for the earlier years when the database started to be populated. On the other hand, FAOSTAT data seems vary for some years, and there also seems to be discrepancy between NSO and FAOSTAT in terms of the inputting of data, where data seems to be reported a year later in FAOSTAT.

CATTLE

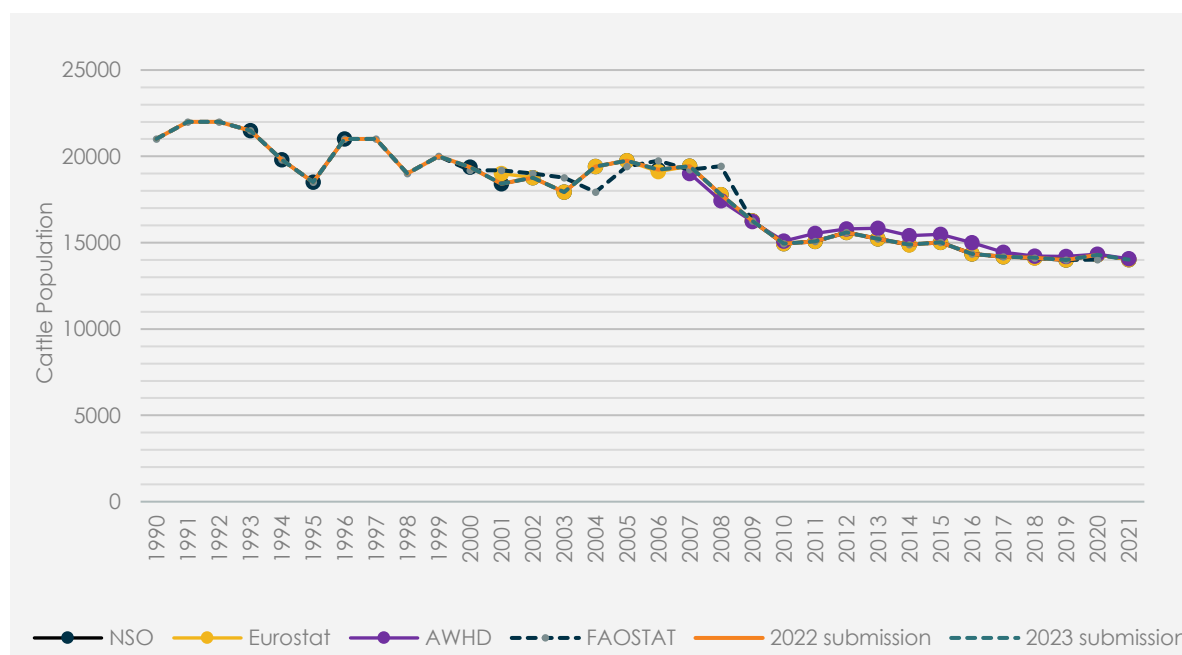


Figure 12-18 Comparison of data from different data sources; Cattle.

Table 12-38 Data for cattle population from all 4 data sources and 2022/23 submissions.

Cattle						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 submission
1990	N/A	N/A	N/A	21000	21000	21000
1991	N/A	N/A	N/A	22000	22000	22000
1992	N/A	N/A	N/A	22000	22000	22000
1993	21500	N/A	N/A	21500	21500	21500
1994	19800	N/A	N/A	19800	19800	19800
1995	18500	N/A	N/A	18500	18500	18500

Cattle						
	NSO	Eurostat	AWhD	FAOSTAT	2022 submission	2023 submission
1996	21000	N/A	N/A	21000	21000	21000
1997	N/A	N/A	N/A	21000	21000	21000
1998	N/A	N/A	N/A	19000	19000	19000
1999	N/A	N/A	N/A	20000	20000	20000
2000	19380	N/A	N/A	19200	19380	19380
2001	18417	19000	N/A	19200	18417	18417
2002	18770	18770	N/A	19003	18770	18770
2003	17940	17940	N/A	18770	17940	17940
2004	19408	19410	N/A	17940	19408	19408
2005	19742	19740	N/A	19408	19742	19742
2006	19233	19120	N/A	19742	19233	19233
2007	19442	19440	19014	19233	19442	19442
2008	17777	17780	17435	19442	17777	17777
2009	16264	16260	16222	16264	16264	16264
2010	14954	14950	15088	14954	14954	14954
2011	15074	15070	15532	15074	15074	15074
2012	15593	15590	15799	15593	15593	15593
2013	15220	15220	15831	15220	15220	15220
2014	14883	14880	15406	14883	14883	14883
2015	15020	15020	15482	15020	15020	15020
2016	14356	14360	14995	14356	14356	14356
2017	14184	14180	14439	14184	14184	14184
2018	14125	14120	14215	14120	14125	14125
2019	13995	14000	14212	14000	13995	13995
2020	14291	14290	14325	14010	14291	14291
2021	14016	14020	14069	N/A	-	14016

*Light orange shading shows calculated data; green shading shows official data; *rounded values.

SWINE

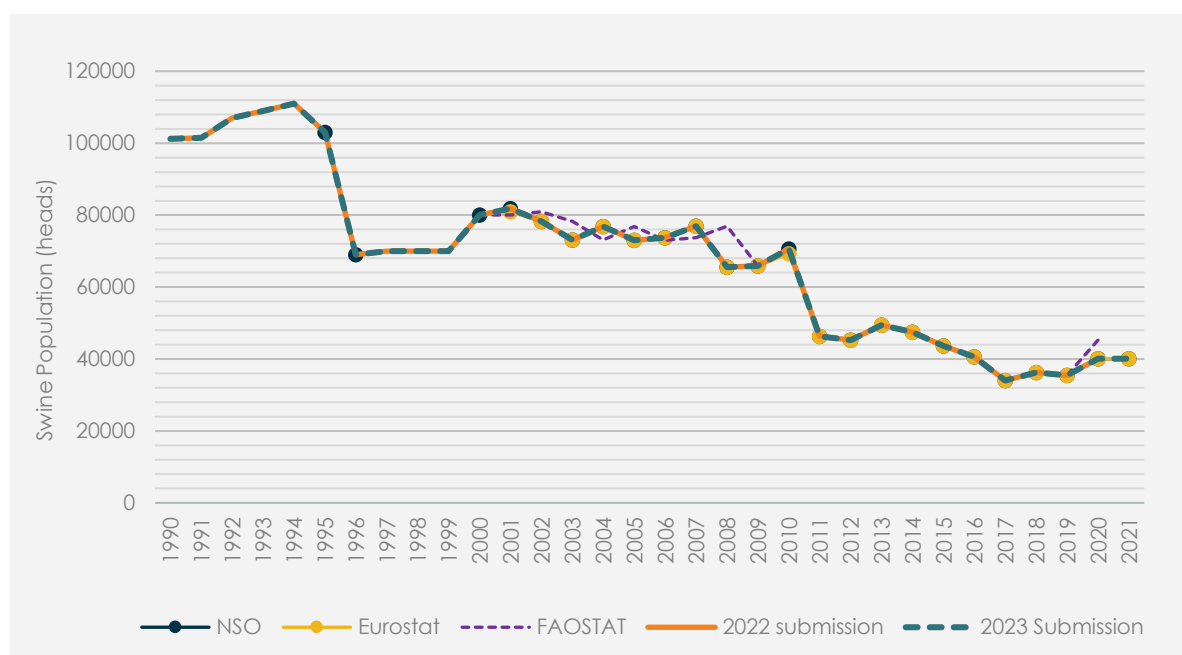


Figure 12-19 Comparison of data from different data sources; Swine.

Table 12-39 Data for swine population from all 4 data sources and 2022/23 submissions.

Swine						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
1990	N/A	N/A	N/A	101200	101200	101200
1991	N/A	N/A	N/A	101500	101500	101500
1992	N/A	N/A	N/A	107000	107000	107000
1993	N/A	N/A	N/A	109000	109000	109000
1994	N/A	N/A	N/A	111000	111000	111000
1995	103000	N/A	N/A	103000	103000	103000
1996	69000	N/A	N/A	69000	69000	69000
1997	N/A	N/A	N/A	70000	70000	70000
1998	N/A	N/A	N/A	70000	70000	70000
1999	N/A	N/A	N/A	70000	70000	70000
2000	80074	N/A	N/A	80074	80074	80074
2001	81841	80900	N/A	80074	81841	81841
2002	78303	78300	N/A	80898	78303	78303
2003	73067	73070	N/A	78303	73067	73067
2004	76853	76850	N/A	73067	76853	76853
2005	73025	73030	N/A	76853	73025	73025
2006	73683	73680	N/A	73025	73683	73683
2007	76900	76900	N/A	73683	76900	76900
2008	65511	65510	N/A	76900	65511	65511
2009	65918	65920	N/A	65918	65918	65918
2010	70583	69280	N/A	70583	70583	70583

Swine						
	NSO	Eurostat	AHWD	FAOSTAT	2022 submission	2023 Submission
2011	46287	46290	N/A	46287	46287	46287
2012	45209	45210	N/A	45209	45209	45209
2013	49451	49450	N/A	49450	49451	49451
2014	47465	47470	N/A	47465	47465	47465
2015	43634	43630	N/A	43634	43634	43634
2016	40597	40600	N/A	40597	40597	40597
2017	34011	34010	N/A	34011	34011	34011
2018	36294	36290	N/A	36290	36294	36294
2019	35477	35480	N/A	35480	35477	35477
2020	40090	40090	N/A	45270	40090	40090
2021	40049	40050	N/A	N/A	-	40049

*Light orange shading shows calculated data; green shading shows official data; dark orange shading shows data that was revised by NSO after our communication.

SHEEP

As seen in below, for some years, sheep data varies substantially between the 4 sources. For this category, NSO data has been favoured. The consistency between NSO and Eurostat data is high, again with some discrepancies occurring due to rounding of Eurostat data. Although FAOSTAT data should be official (and based on NSO) it seems that the data hasn't been updated. AHWD is close to NSO data, however, varies in the earlier years of use of the database when accuracy was much lower. The dark orange value was provided by NSO to Eurostat (after our communication with them of errors). The discrepancy still exists, however according to NSO, this is due to the rounding of values (even though strictly speaking, the rounding could have been applied at 12100).

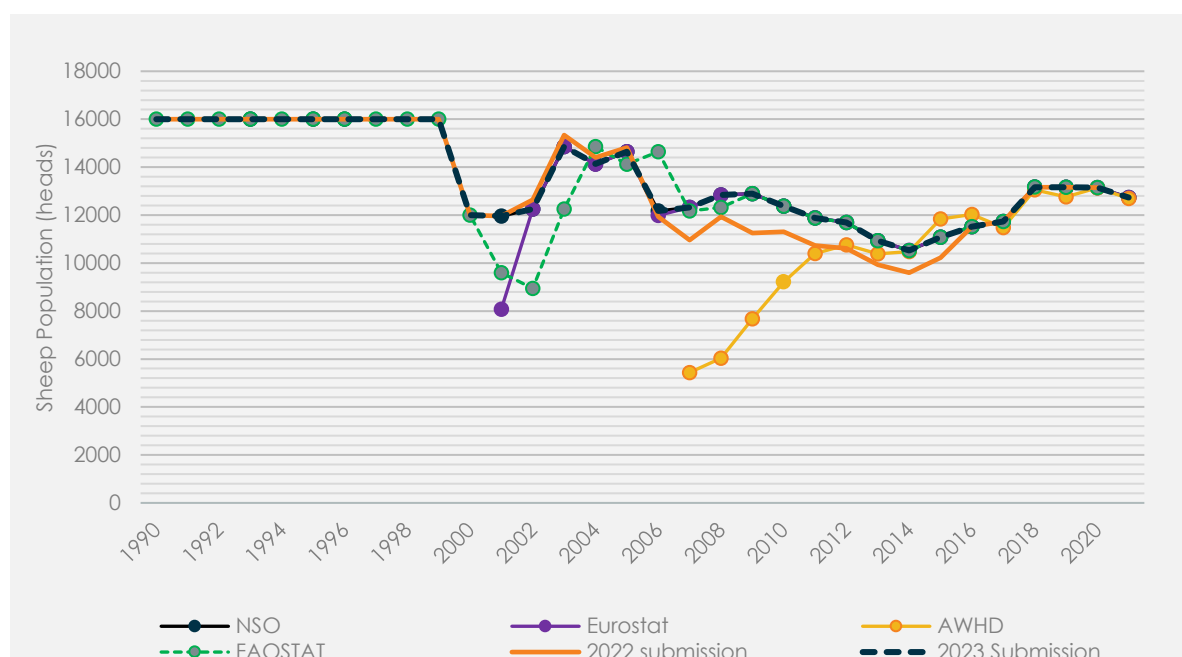


Figure 12-20 Comparison of data from different data sources; Sheep.

Table 12-40 Data for sheep population from all 4 data sources.

Sheep						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
1990	N/A	N/A	N/A	16000	16000	16000
1991	N/A	N/A	N/A	16000	16000	16000
1992	N/A	N/A	N/A	16000	16000	16000
1993	16000	N/A	N/A	16000	16000	16000
1994	N/A	N/A	N/A	16000	16000	16000
1995	16000	N/A	N/A	16000	16000	16000
1996	16000	N/A	N/A	16000	16000	16000
1997	N/A	N/A	N/A	16000	16000	16000
1998	N/A	N/A	N/A	16000	16000	16000
1999	N/A	N/A	N/A	16000	16000	16000
2000	N/A	N/A	N/A	12000	12000	12000
2001	11957	8080	N/A	9598	11957.17	11957
2002	12253	12250	N/A	8945	12642	12253
2003	14861	14860	N/A	12253	15335	14861
2004	14131	14130	N/A	14861	14410	14131
2005	14641	14640	N/A	14130	14819	14641
2006	12172	11990	N/A	14642	11938	12172
2007	12315	12320	5435	12172	10955	12315
2008	12843	12840	6029	12315	11934	12843
2009	12889	12890	7681	12889	11247	12889
2010	12379	12380	9213	12379	11305	12379

Sheep						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
2011	11887	11890	10395	11887	10733	11887
2012	11697	11700	10756	11697	10608	11697
2013	10930	10930	10384	10930	9935	10930
2014	10526	10530	10476	10526	9598	10526
2015	11076	11080	11838	11076	10224	11076
2016	11523	11520	12022	11523	11523	11523
2017	11739	11740	11479	11739	11739	11739
2018	13169	13170	13057	13170	13169	13169
2019	13161	13160	12757	13160	13161	13161
2020	13150	13150	13140	13150	13150	13150
2021	12730	12730	12701	N/A	-	12730

* Light orange shading shows calculated data; green shading shows official data; dark orange shading shows data that was revised by NSO after our communication.

GOATS

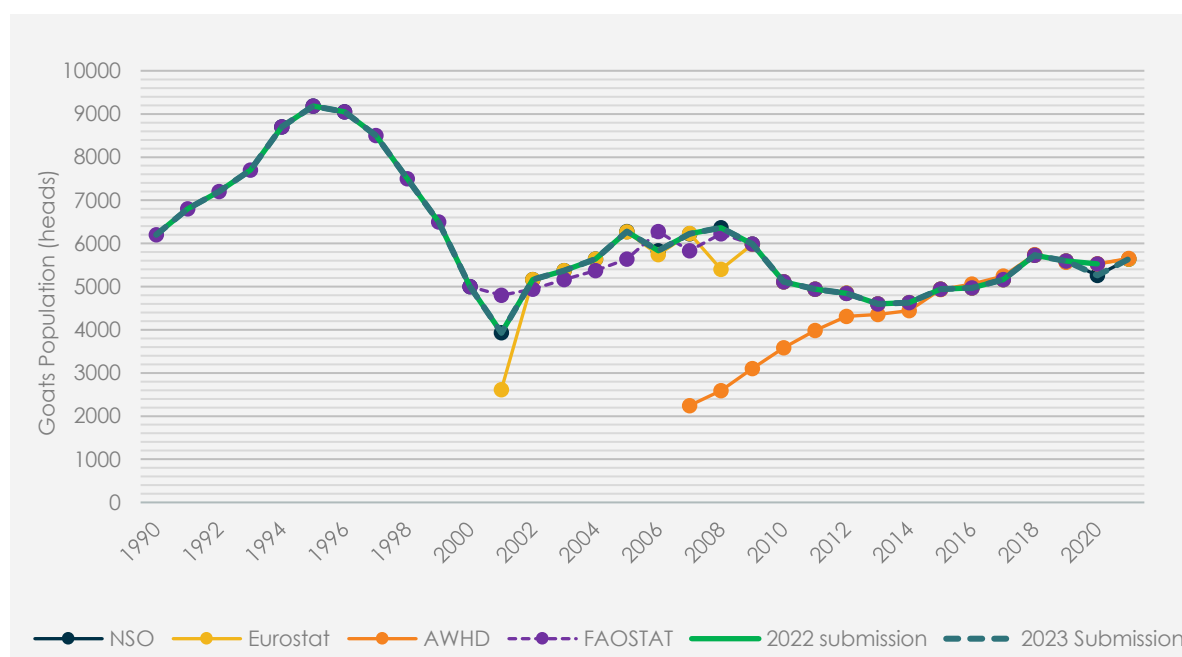


Figure 12-21 Comparison of data from different data sources; Goats.

The goat population data given in Table 12-41 below shows that for the most part, data is consistent amongst sources, again except for some years for Eurostat (due to rounding) and AHWD. AHWD is close to NSO data, however, varies in the earlier years of use of the database when accuracy was much lower. The dark orange value was provided by NSO to Eurostat (after our communication with them of errors). The discrepancy still exists, however according

to NSO, this is due to the rounding of values (even though strictly speaking, the rounding could have been applied at 5800,6300,5300).

Table 12-41 Data for goat population from all 4 data sources.

Goats						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
1990	N/A	N/A	N/A	6200	6200	6200
1991	N/A	N/A	N/A	6800	6800	6800
1992	N/A	N/A	N/A	7200	7200	7200
1993	N/A	N/A	N/A	7700	7700	7700
1994	8700	N/A	N/A	8700	8700	8700
1995	9183	N/A	N/A	9183	9183	9183
1996	9050	N/A	N/A	9050	9050	9050
1997	N/A	N/A	N/A	8500	8500	8500
1998	N/A	N/A	N/A	7500	7500	7500
1999	N/A	N/A	N/A	6500	6500	6500
2000	5000	N/A	N/A	5000	5000	5000
2001	3930	2610	N/A	4800	3930	3930
2002	5163	5160	N/A	4938	5163	5163
2003	5374	5370	N/A	5163	5374	5374
2004	5635	5640	N/A	5374	5635	5635
2005	6273	6270	N/A	5635	6273	6273
2006	5828	5740	N/A	6272	5828	5828
2007	6227	6230	2244	5828	6227	6227
2008	6361	5400	2588	6227	6361	6361
2009	5983	5980	3100	5983	5983	5983
2010	5110	5110	3580	5110	5110	5110
2011	4938	4940	3985	4938	4938	4938
2012	4847	4850	4313	4847	4847	4847
2013	4598	4600	4357	4598	4598	4598
2014	4627	4630	4446	4627	4627	4627
2015	4937	4940	4931	4937	4937	4937
2016	4971	4970	5061	4971	4971	4971
2017	5160	5160	5245	5160	5160	5160
2018	5726	5730	5743	5730	5726	5726
2019	5593	5590	5565	5590	5593	5593
2020	5258	5530	5523	5530	5528	5258
2021	5635	5640	5649	N/A	-	5635

*Orange shading shows calculated data; green shading shows official data.

POULTRY

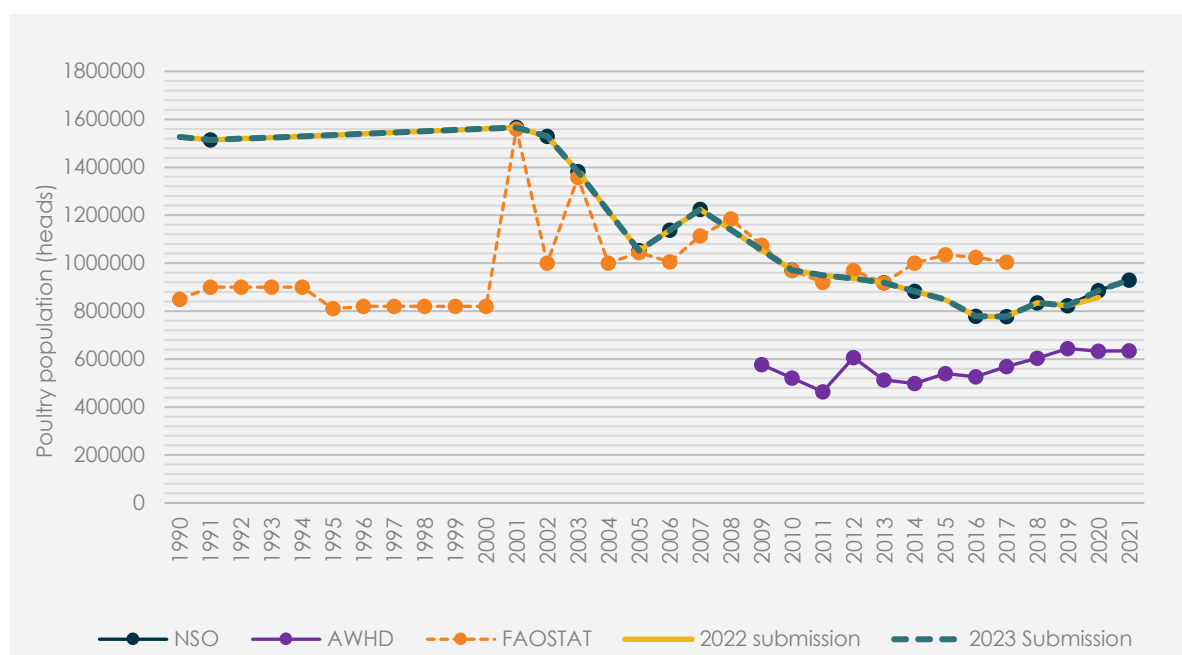


Figure 12-22 Comparison of data from different data sources; Poultry.

Consistency in the poultry head data only exists for NSO and Eurostat. The discrepancy between NSO and AWH exists because there is no clear definition of poultry for the use of the inventory between the two sources. At this current stage, NSO data will be used, since the inventory agency has agreed on a definition for poultry with NSO, and therefore the numbers quoted by NSO should be fine. Nonetheless, work will continue to make sure the definition is made clear between the 3 entities.

Table 12-42 Data for poultry population from all 4 data sources.

Poultry						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
1990	N/A	N/A	N/A	850000	1526692	1526692
1991	1513713	N/A	N/A	900000	1513713	1513713
1992	N/A	N/A	N/A	900000	1518905	1518905
1993	N/A	N/A	N/A	900000	1524096	1524096
1994	N/A	N/A	N/A	900000	1529288	1529288
1995	N/A	N/A	N/A	810000	1534479	1534479
1996	N/A	N/A	N/A	820000	1539671	1539671
1997	N/A	N/A	N/A	820000	1544863	1544863
1998	N/A	N/A	N/A	820000	1550054	1550054
1999	N/A	N/A	N/A	820000	1555246	1555246
2000	N/A	N/A	N/A	820000	1560437	1560437

Poultry						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
2001	1565629	N/A	N/A	1559000	1565629	1565629
2002	1529100	N/A	N/A	1000000	1529100	1529100
2003	1381544	N/A	N/A	1358000	1381544	1381544
2004	N/A	N/A	N/A	1000000	1216779	1216779
2005	1052013	N/A	N/A	1044000	1052013	1052013
2006	1138140	N/A	N/A	1006000	1138140	1138140
2007	1224267	N/A	N/A	1114000	1224267	1224267
2008	N/A	N/A	N/A	1184000	1139608	1139608
2009	N/A	N/A	577171	1075000	1054950	1054950
2010	970291	N/A	521125	970000	970291	970291
2011	N/A	N/A	464182	920000	949261	949261
2012	N/A	N/A	606827	970000	935714	935714
2013	918426	N/A	513609	918000	918426	918426
2014	882996	N/A	498839	1000000	882996	882996
2015	N/A	N/A	539168	1035000	847566	847566
2016	778086	N/A	526942	1024000	778086	778086
2017	777411	N/A	568603	1004000	777411	777411
2018	835059	N/A	604191	N/A	835059	835059
2019	822674	N/A	643880	N/A	822674	822674
2020	885021	N/A	632927	N/A	856763	885021
2021	929519	N/A	634573	N/A		929519

*FAOSTAT; Orange shading shows calculated data; green shading shows official data; yellow shading shows totals made up of a mix of official and estimate values.

HORSES

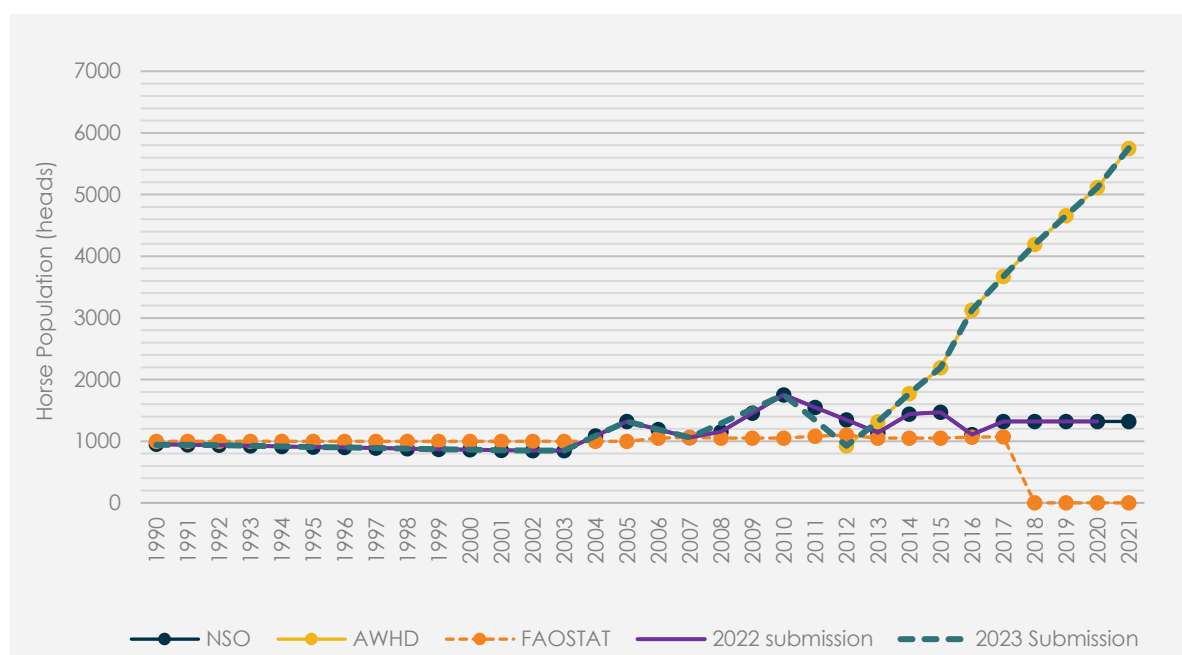


Figure 12-23 Comparison of data from different data sources; horses.

Population data for horses is given in Table 12-43. Eurostat does not provide any data, FAOSTAT data is entirely estimated, NSO data is available consistently since 2010, while AHW data is available from 2012 onwards.

Table 12-43 Data for horse population from all 4 data sources.

Horses						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
1990	953	N/A	N/A	1000	953	944
1991	944	N/A	N/A	1000	944	944
1992	935	N/A	N/A	1000	935	935
1993	926	N/A	N/A	1000	926	926
1994	917	N/A	N/A	1000	917	917
1995	908	N/A	N/A	1000	908	908
1996	899	N/A	N/A	1000	899	899
1997	889	N/A	N/A	1000	889	889
1998	880	N/A	N/A	1000	880	880
1999	871	N/A	N/A	1000	871	871
2000	862	N/A	N/A	1000	862	862
2001	853	N/A	N/A	1000	853	853
2002	851	N/A	N/A	1000	851	851
2003	848	N/A	N/A	1000	848	848
2004	1085	N/A	N/A	1000	1085	1085

Horses						
	NSO	Eurostat	AWHD	FAOSTAT	2022 submission	2023 Submission
2005	1322	N/A	N/A	1000	1322	1322
2006	1191	N/A	N/A	1050	1191	1191
2007	1060	N/A	N/A	1060	1060	1060
2008	1153	N/A	N/A	1050	1153	1291
2009	1454	N/A	N/A	1050	1454	1523
2010	1754	N/A	N/A	1050	1754	1754
2011	1550	N/A	N/A	1080	1550	1339
2012	1345	N/A	924	1100	1345	924
2013	1141	N/A	1315	1050	1141	1315
2014	1441	N/A	1771	1050	1441	1771
2015	1471	N/A	2195	1049	1471	2195
2016	1107	N/A	3128	1068	1107	3128
2017	1319	N/A	3671	1070	1319	3671
2018	1319	N/A	4189	0	1319	4189
2019	1319	N/A	4658	0	1320	4658
2020	1319	N/A	5117	0	1320	5117
2021	1319	N/A	5751	0		5751

*Orange shading shows calculated data; green shading shows official data; blue shading shows interpolated values based on NSO.

MULES, HINNIES & ASSES

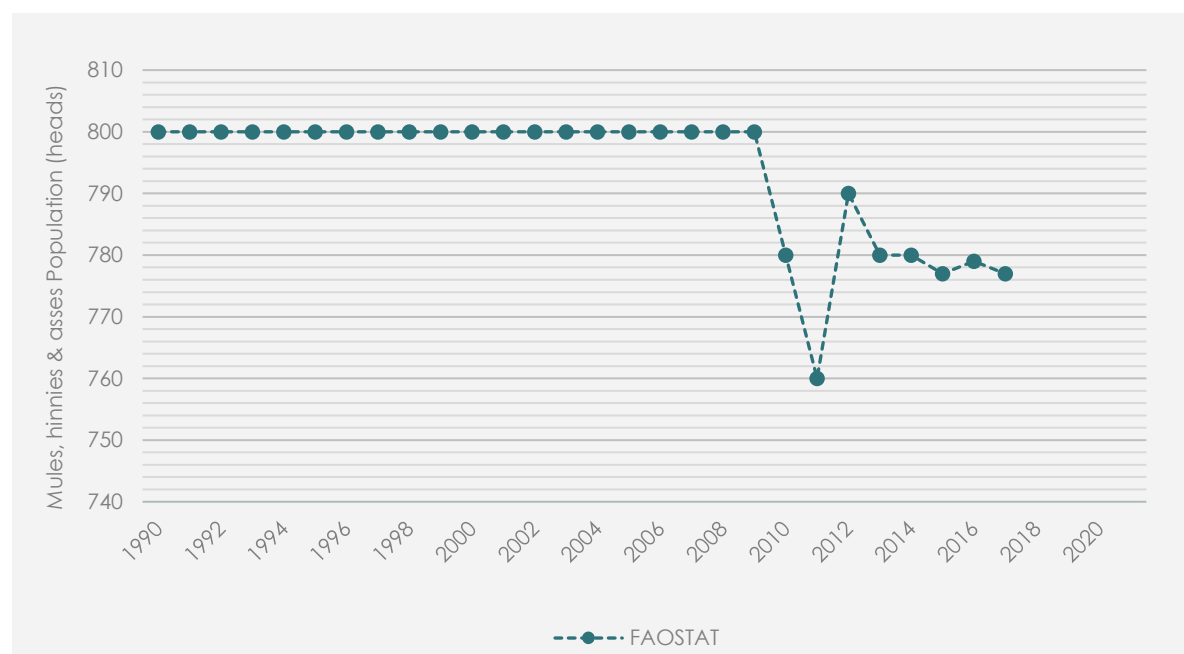


Figure 12-24 Comparison of data from different data sources; Mules, hinnies & asses.

No official data is available for mules, hinnies, and asses. FAOSTAT does however provide an estimate value, which will be used for the purposes of the National GHG inventory.

Table 12-44 Data for mules, hinnies & asses population from all 4 data sources.

Mules, Hinnies & Asses				
	NSO	Eurostat	AWhD	FAOSTAT
1990	N/A	N/A	N/A	800
1991	N/A	N/A	N/A	800
1992	N/A	N/A	N/A	800
1993	N/A	N/A	N/A	800
1994	N/A	N/A	N/A	800
1995	N/A	N/A	N/A	800
1996	N/A	N/A	N/A	800
1997	N/A	N/A	N/A	800
1998	N/A	N/A	N/A	800
1999	N/A	N/A	N/A	800
2000	N/A	N/A	N/A	800
2001	N/A	N/A	N/A	800
2002	N/A	N/A	N/A	800
2003	N/A	N/A	N/A	800
2004	N/A	N/A	N/A	800
2005	N/A	N/A	N/A	800
2006	N/A	N/A	N/A	800
2007	N/A	N/A	N/A	800
2008	N/A	N/A	N/A	800
2009	N/A	N/A	N/A	800
2010	N/A	N/A	N/A	780
2011	N/A	N/A	N/A	760
2012	N/A	N/A	N/A	790
2013	N/A	N/A	N/A	780
2014	N/A	N/A	N/A	780
2015	N/A	N/A	N/A	777
2016	N/A	N/A	N/A	779
2017	N/A	N/A	N/A	777
2018	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A

*Orange shading shows calculated data; green shading shows official data.

- **WASTE (ETF 5)**

Solid Waste Disposal (ETF 5.A.)**Back extrapolation of activity in Solid Waste Disposal sites**

As highlighted in the main text (Chapter 7 Waste), weighbridges for the accurate measurement of waste entering waste disposal sites on land became operational only in 1997. Data prior to this date is both scant and only indicative. Therefore, in order to ensure completeness and time series consistency, the values for deposited amounts were back extrapolated using reliable and validated available data. Due to the type of model being used for the estimation of emissions from such sites, the back extrapolation was required for the period 1950-1997. The extrapolation is based on UN data on population and GDP as referred to in Chapter 3, section 3.2.2 'Choice of activity data' of the 2006 IPCC Guidelines Volume 5 Waste.

Data for population was obtained from the United Nations POPIN Database (<http://www.un.org/popin/data.html>). Waste generation trends were calculated extrapolating the waste generation rates (/capita) in recent years to previous periods.

By multiplying the population estimate by the generation rate, the actual estimate for MSW generation is obtained.

For industrial waste, GDP is more indicative of activity than population thus, GDP was used instead of population. Similar to the above, the trends in Waste Generation/GDP were calculated and back extrapolated with GDP estimates used to calculate the industrial waste activity over the period 1950-1997 (later data was available from weighbridges).

The below chart, Figure 12-25, represents the amounts of activity data as provided by the data provider ERA, for municipal and industrial waste as reported in the First Order Decay model (FOD) to estimate methane emissions from the Solid Waste Disposal category. The chart represents an increase mainly from municipal waste, which dominates the total landfilled waste throughout the period 1950 till present.

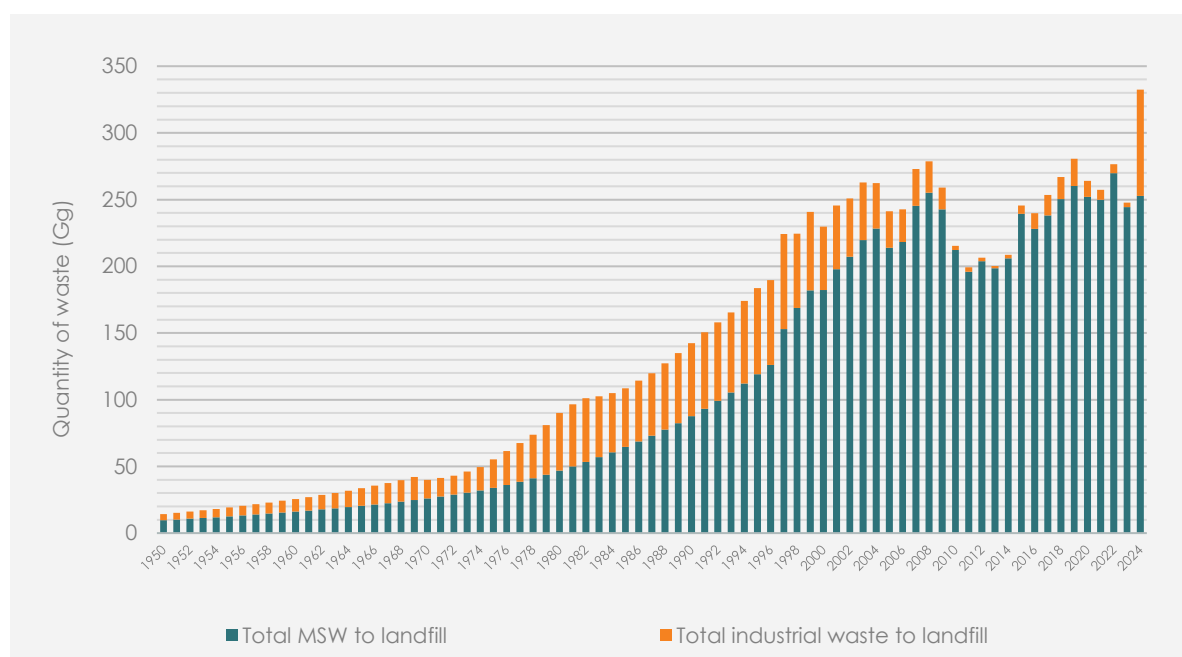


Figure 12-25 Waste deposited in landfills for 1950-2024.

Waste Incineration

Emission Factors

- Municipal Waste

Table 12-45 Example calculation for CO₂ emissions of municipal waste from incineration (1990).

Parameter	Value
Total amount of municipal waste incineration (wet weight):	0.25 Gg
Biogenic:	0.2125 Gg
Fossil (non-biogenic):	0.0375 Gg
Dry Matter Content (fraction)	0.40
Fraction of Carbon in Dry Matter (fraction)	0.38
Fraction of fossil carbon in total carbon (fraction)	1
Oxidation factor (fraction)	1
Conversion factor	44/12 (3.67)
Emission Factor (Gg CO ₂ /Gg waste) (B*C*D*E*F)	0.56
Emissions of CO ₂ (Gg) non-biogenic (A*G)	0.02
Emissions of CO ₂ (Gg) biogenic (A*G)	0.12

The following emission factors have been used to calculate CH₄ emissions from municipal incineration:

- 6500g CH₄/tonne waste between years 1990 and 2003; and
- 0.2g CH₄/tonne waste from 2007 till present.

The following emission factors have been used to calculate N₂O emissions from municipal incineration:

- 221g N₂O/tonne waste between years 1990 and 2003; and
- 60 g N₂O/t waste from 2007 till present.

The following emission factors between 1990 and 2003 have been used to calculate NO_x, CO, NMVOC, and SO₂ emissions from municipal incineration:

- NO_x emissions (1.80 kg NO_x/Mg waste);
- CO emissions (0.70 kg CO/Mg waste);
- NMVOC emissions (0.02 kg NMVOC/Mg waste); and
- SO₂ emissions (1.70 kg SO₂/Mg waste, as available in EMEP/EEA.

The gap between years 2004 and 2006 is due to the unavailability of waste treatment facilities thus, this type of incineration was not operational, as discussed in the NID under section 7.4.1.1.

From 2008 onwards, emission factors for CO, NO_x and SO₂ were taken from plant specific data reported in the E-PRTR of the plant submitted to the Malta Environment and Planning Authority at the end of each year, and EF for NMVOC was extrapolated from the IPPC permit specific TOC emission limit (correcting for the CH₄ emissions), this assuming the plant operated to the limit for the whole number of hours of operation as reported in the E-PRTR report.

The below table illustrates the emission factors used from year 2008 onwards.

Table 12-46 Emission factors for indirect GHGs in incineration.

Year	NO _x	CO	NMVOC	SO ₂
2008	1.43	0.21	0.17	0.06
2009	1.02	0.41	0.13	0.21
2010	1.67	0.46	0.12	0.05
2011	1.14	0.5	0.14	0.1

Year	NO _x	CO	NM VOC	SO ₂
2012	1.40	0.22	0.12	0.12
2013	1.53	0.36	0.11	0.1
2014	1.24	0.09	0.11	0.07
2015	1.24	0.09	0.11	0.07
2016	1.24	0.09	0.11	0.07
2017	1.24	0.09	0.11	0.07
2018	1.24	0.09	0.11	0.07
2019	1.24	0.09	0.11	0.07
2020	1.24	0.09	0.11	0.07
2021	1.24	0.09	0.11	0.07
2022	1.24	0.09	0.11	0.07
2023	1.24	0.09	0.11	0.07
2024	1.24	0.09	0.11	0.07

- Clinical Waste

Table 12-47 Example of calculation for CO₂ emissions of clinical waste from incineration.

	Total Amount of clinical waste incinerated (wet weight) (Gg)	Dry Content (fraction)	Matter Carbon in Dry Matter (fraction)	Fraction of fossil carbon in carbon (fraction)	Fraction of carbon oxidation factor (fraction)	Conversion factor	Emission Factor CO ₂ /waste (GgCO ₂ /Gg)	GgEmissions of GgCO ₂ (Gg)
1990	0.3957	NA	0.6	0.4	1	3.67	0.88	0.35

The following emission factors have been used to calculate CH₄ emissions from clinical incineration:

- 60kg CH₄/Gg waste between years 1990 and 2007; and
- 0.2kg CH₄/Gg waste from 2008 till present.

The following emission factors have been used to calculate N₂O emissions from clinical incineration:

- 100g N₂O/tonne waste throughout the timeseries.

The following emission factors between 1990 and 2007 have been used to calculate NO_x, CO, NMVOC, and SO₂ emissions from clinical incineration:

- NO_x emissions (2.3kg NO_x/Mg waste);
- CO emissions (0.19 kg CO/Mg waste);
- NMVOC emissions (0.7kg NMVOC/Mg waste); and
- SO₂ emissions (0.54kg SO₂/Mg waste), as available in EMEP/EEA.

As from year 2008, the emissions factors listed in Table 12-46 were used.

- Industrial Waste

Table 12-48 Example of calculation for CO₂ emissions of Industrial waste from incineration.

	Total amount of waste incinerated (Gg waste)	Dry Matter Content (fraction)	Fraction of Carbon in Dry Matter (fraction)	Fraction of Fossil Carbon in Total Carbon (fraction)	Oxidation Factor (fraction)	Conversion factor	Emission factor for CO ₂ emissions (Gg(Gg CO ₂) CO ₂ / Gg Waste)	Emission Factor CO ₂ (Gg(Gg CO ₂) CO ₂ / Gg Waste)
1990	0.07	0.9	0.46	0.01	1	3.67	1.52	0.00

The following emission factors have been used to calculate CH₄ emissions from industrial incineration:

- 60kg CH₄/Gg waste between years 1990 and 2007; and
- 0.2kg CH₄/Gg waste from 2008 till present.

The following emission factors have been used to calculate N₂O emissions from industrial incineration:

- 10g N₂O/tonne waste between years 1990 and 2007; and
- 100g N₂O/tonne waste from 2008 till present, as reported in the IPCC Guidelines in Table 5.6.

The following emission factors between 1990 and 2007 have been used to calculate NO_x, CO, NMVOC, and SO₂ emissions from industrial incineration:

- NO_x emissions (2.5kg NO_x/Mg waste);
- CO emissions (0.13 kg CO/Mg waste);
- NMVOC emissions (7.4kg NMVOC/Mg waste); and
- SO₂ emissions (0.07kg SO₂/ Mg waste for), as available in EMEP/EEA.

As from year 2008, the emission factors listed in Table 12-46 were used.

4. NATIONAL ENERGY BALANCE

Table 12-49 Annual Energy Balance 2024.

Annual Energy Balance 2024														
2024		O4630	O4652XR5210B	O4651	O4661XR5230B	O4669	O4671XR5220B	O4680	O4692	O4695	G3000	R5110-5150_W4000RI	R5300	R5220P
TJ		Liquefied petroleum gases	Motor gasoline (excluding biofuel portion)	Aviation gasoline	Kerosene-type jet fuel (excluding biofuel portion)	Other kerosene	Gas oil and diesel oil (excluding biofuel portion)	Fuel oil	Lubricants	Bitumen	Natural gas	Primary solid biofuels	Biogas	Pure biodiesel
+	Primary production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.58	0.00
+	Recovered & recycled products	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
+	Imports	1151.70	3983.82	1.23	6770.22	7.60	27018.88	70360.36	0.00	0.00	0.00	36.67	0.00	437.98
-	Exports	0.00	0.00	0.00	0.00	0.00	989.47	677.56	0.00	0.00	0.00	0.00	0.00	0.00
+	Change in stock	11.82	-133.82	0.13	147.62	0.79	555.90	-189.32	0.00	0.00	0.00	0.00	0.00	139.86
=	Gross available energy	1163.52	3850.01	1.36	6917.84	8.39	26585.31	69493.48	0.00	0.00	0.00	36.67	115.58	577.84
-	International maritime bunkers	0.00	0.00	0.00	0.00	0.00	18869.22	69073.28	0.00	0.00	0.00	0.00	0.00	0.00
=	Gross inland consumption	1163.52	3850.01	1.36	6917.84	8.39	7716.09	420.20	0.00	0.00	0.00	36.67	115.58	577.84
-	International aviation	0.00	0.00	0.00	6847.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
=	Total energy supply	1163.52	3850.01	1.36	70.18	8.39	7716.09	420.20	0.00	0.00	0.00	36.67	115.58	577.84

5. OVERVIEW OF REPORTING REQUIREMENTS AND THEIR SUBMISSION (ANNEX VII OF IMPLEMENTING REGULATION (EU) 2020/1208)

A summary of the submission of reporting requirements is provided in a separate excel template in accordance with Annex VII of Implementing Regulation (EU) 2020/1208).

6. INFORMATION OF THE REPORTED DATA ON AIR POLLUTANTS (ARTICLE 15 ANNEX XIII OF THE IMPLEMENTING REGULATION (EU) 2020/1208)

Information on the consistency of data on air pollutants reported in this GHG inventory submission with data reported under Directive 2001/81/EC of the European Parliament and of the Council of 23 October 2001 on national emissions ceilings for certain atmospheric pollutants (NEC Directive) and the UNECE Convention on Long-Range Transboundary Air Pollution (CLRTAP), is provided in a separate excel template for March 2026 submission in accordance with Annex XIII of Implementing Regulation (EU) 2020/1208. This data is provided by ERA, the entity responsible for the preparation of air pollutant inventories under the NEC Directive and CLRTAP.

7. RECALCULATIONS (ARTICLE 9 OF IMPLEMENTING REGULATION (EU) 2020/1208)

A summary information on recalculations is being provided in Chapter 10 and also in a separate excel template in accordance with Article 9 of Implementing Regulation (EU) 2020/1208.

8. IMPLEMENTATION OF RECOMMENDATIONS AND ADJUSTMENTS (ARTICLE 10 ANNEX VIII OF IMPLEMENTING REGULATION (EU) 2020/1208)

Malta did not undergo a review of the UNFCCC on its national greenhouse gas inventory submission in 2024. Therefore, the present submission represents the status of open actions in response to review findings up to and including, the last UNFCCC review that took place in 2022.

The revision of the Effort-Sharing Regulation (Regulation (EU) 2018/842) now provides for comprehensive reviews and formal compliance checks of the greenhouse gas inventories of Member States to take place every five years (first such review in 2027, followed by the next in 2032), in line with the compliance cycles of that Regulation. Quality checks on data submitted in annual submissions may however take place. The present submission includes the status of open actions in response to EU reviews up to and including the most recent review report pursuant to Article 35(2) of Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014.

Information on the status of implementation of each finding listed in the following review reports is being provided in a separate excel file, in accordance with Article 10 Annex VIII of the IMPLEMENTING REGULATION (EU) 2020/1208):

- the report of the provisional main findings ("Provisional main findings of the UNFCCC review of the 2022 GHG inventory submission, 12-17 September 2022 (FCCC/ARR/2022/MLT));
- the most recent review report pursuant to Article 35(2) of Commission Implementing Regulation (EU) No 749/2014 ("*Draft Review Report 2022 annual review of national greenhouse gas inventory data pursuant to Article 19(2) of Regulation (EU) No 525/2013 Malta 31 May 2022*", Reference: 340201/ 2020/838280/SER/CLIMA.C);
- the Final Review Report 2025 Comprehensive Review of National Greenhouse Gas Inventory Data pursuant to Article 38(1a) of Regulation (EU) No 2018/1999 and Article 4(3) of Regulation (EU) No 2018/842 Malta 28 August 2025 Reference: 090203/2024/920306/SER/CLIMA.A.3; and
- the Final Review Report 2025 Comprehensive Review of National Greenhouse Gas Inventory Data pursuant to Article 38(1a) of Regulation (EU) No 2018/1999 and Article 4(3) of Regulation (EU) No 2018/842 Malta 28 August 2025 Reference: No 3502/B2025/EEA.60384

9. INFORMATION ON CONSISTENCY REPORTED EMISSIONS WITH EMISSIONS TRADING SCHEME (EU ETS) DATA (ARTICLE 14 AND ANNEX XII OF THE IMPLEMENTING REGULATION (EU) 2020/1208)

Implementing Regulation (EU) 2020/1208 (Article 14) requires Member States to report the actual or estimated allocation of the verified emissions reported by installations and operators under Directive 2003/87/EC to the source categories of the national greenhouse gas inventory, and the ratio of those verified emissions to the total reported greenhouse gas emissions in those source categories, for the year X-2.

Information relating to the above, for the year 2024, is presented in a separate excel template being submitted as part of this submission.

It is to note that apart from international aviation activities, the EU Emissions Trading System (ETS) in Malta in 2024 covered three plants for the generation of electricity. One other installation for the generation of electricity is currently exempted from the EU ETS by virtue of Article 27a of the EU ETS Directive. The three plants reported verified emissions of carbon dioxide (736.46 kt CO₂) from fuel combustion activities including, in the case of one of the plants, carbon dioxide emissions (244.53 tonnes CO₂) from abatement measures – use of urea for deNOx abatement – implemented in the plant.

For greenhouse gas inventory purposes, the verified emissions data for CO₂ submitted under the EU ETS is used directly, considering that category Energy Industries (1A1) is made up of only these same four installations.

10. CONSISTENCY WITH ENERGY STATISTICS (ARTICLE 17 AND ANNEX XIV OF THE IMPLEMENTING REGULATION (EU) 2020/1208)

Information regarding checks on consistency of data used for the preparation of this GHG inventory submission with data reported pursuant to Regulation (EC) No 1099/2008 of the European Parliament and of the Council of 22 October 2008 on energy statistics was performed.

It is to be noted that the energy balance included in Annex 4 is based on the National Annual Oil Balance data, officially published by NSO the entity responsible for providing information on energy statistics and as published by the Eurostat.

11. GREENHOUSE GAS EMISSIONS COVERED BY REGULATION (EU) 2018/842 (ARTICLE 19 AND ANNEX XV OF COMMISSION IMPLEMENTING REGULATION (EU) 2020/1208)

Information on greenhouse gas inventory emissions covered by the Effort-Sharing Regulation (ESR) is provided in a separate excel template forming part of the present submission.

Based on this national GHG inventory submission, 2024 emissions falling within the scope of Regulation (EU) 2018/842 amount to 1 429 610 tonnes CO₂eq (AR5).

12. LIST OF INDICATORS

Information on annual indicators in accordance with Annex XI of the Implementing Regulation (EU) 2020/1208 is provided in a separate excel template forming part of the present submission.

13. REPORTING ON CONSISTENCY OF THE DATA REPORTED OF F-GASES

Data on bulk imports of HFCs is the activity data for commercial and industrial refrigeration (CRF 2.F.1.a and 2.F.1.c) and stationary air conditioning (CRF 2.F.1.f), primarily. Historically, it was always considered that there were a limited number of importers of F-gases locally, from whom data on bulk imports of HFCs was obtained. Thus, activity data for bulk imports of HFCs for the period up to the year 2019 was obtained directly from the importers.

As a result of the said data collection, the annual mass imported generally increased from one year to the next. However, the data for the year 2018, showed a considerable decrease. Low imports were reported also for the year 2019.

The Authority was already holding discussions with local stakeholders to characterise better the local F-gas market with the aim of ensuring an adequate coverage of the local market in the GHG inventory. As a result of the efforts of the Authority, it identified other importers.

For the year 2020, the annual statistical data on imported shipments from third countries (outside the EU) was compiled and shared, for the first time, by the local competent authority for the purposes of the F-gas Regulation (Regulation (EU) 2024/573). Thus, since year of data 2020, data on bulk imports of HFCs is compiled from both sets of data described above; the annual statistical data on imported shipments from third countries (outside the European Union) compiled by the local competent authority for the purposes of the F-gas Regulation and the data obtained directly from the importers, which includes imports from both EU and non-EU countries. Each data set was sorted by type of F-gas imported and the higher value for each F-gas was chosen. It should be pointed out that not all the information requested on the bulk HFC import has been received for 2024. In cases in which an importer did not submit data, it was assumed that the gases imported in the year 2024 were the same gases reported by the same supplier in the last year for which data was reported, where this was available. The annual statistical data on imported shipments from third countries shows that the total mass of gas imported from these countries in the year 2024 is equal to 30.6% of the same value for 2023. Nonetheless, for 2024, the total mass of gas imported from third countries is 4% of the activity data on bulk imports of HFCs used in the GHG inventory.

The annual statistical data from the local competent authority for the purposes of the F-gas Regulation shows imported shipments from third countries. It does not show local consumption,

i.e. exported quantities are not excluded from imported quantities. So, this data could result in over-reporting from this point of view. Furthermore, this data does not include imports from EU countries. So, there is the risk of under-reporting from this aspect. On the other hand, the data from importers includes imports from both EU and non-EU countries, for local consumption.

Historically, an “activity uncertainty” of 10.0% was given to category 2.F.1. Given the situation described with regards to the data on bulk imports of HFCs, this “activity uncertainty” was revised upwards. The values for the year 2020 (the first year for which the annual statistical data from the local competent authority for the purposes of the F-gas Regulation was available) were obtained by using the extrapolation formula using the data for the years 1990 to 2017. Finally, based on the percentage difference between the data used originally for the year 2020 and the projected value for the same year, the activity uncertainty for category 2.F.1 was changed to 50.0% for the year 2020 and has been maintained ever since.

The annual statistical data from the local competent authority for the purposes of the F-gas Regulation is available to the Climate Action Authority only in an anonymised format, so, this set of data cannot be mapped with the data from importers.

According to the local competent authority for the purposes of the F-gas Regulation, it was being noted that new measures introduced in the latest F-gas Regulation, particularly: the introduction of the 3€ charge per tonne CO₂ equivalent; the requirement to have been in the business for at least 3 years to be able to import F-gases; and the need to have continuous training, including on alternative technologies, were all indirectly contributing to lower GHG emissions. Also, imports consisting of less than 100 tonnes CO₂ equivalent had decreased considerably since these were also accounted for in the quota authorisation system. Moreover, according to the same entity, based on local import data, R290 had become a popular refrigerant in display fridges and other commercial applications and there was a notable increase in use of R744 in commercial applications.

The Climate Action Authority is determining the applicable CN (Combined Nomenclature) codes for F-gases. This could provide another set of data of the F-gases that are imported to and exported from Malta, from/to other countries, both within and outside the European Union. Thus, from this data, local consumption could be estimated. Moreover, this initiative should also help in identifying more importers of F-gases in Malta, from whom more data could be collected. It should be pointed out that the nomenclature is updated yearly. Thus, the

Climate Action Authority is trying to obtain more data on bulk imports and exports of HFCs to get as complete a picture of the F-gases consumed in Malta as possible. If more data is obtained, it could be used as activity data or for QA/QC. Furthermore, as more data for more years is collected, an analysis to determine more consistent data throughout the time series could be performed.

Malta also participates in the "Task Force on F-gas emissions". This is a joint task force between the "Climate Change Committee Working Group 1" and the "F-gas Committee". The aim of this task force is to discuss the link between Article 27 of F-gas Regulation (EU) 2024/573 (collection of emissions data) and the ongoing work related to the compilation of the greenhouse gas inventory of the EU, including F-gas emissions.

The local competent authority for the purposes of the F-gas Regulation has compiled and shared, annual statistical data on the imports of pre-charged equipment from third countries (outside the European Union) for the period 2020 onwards. As explained for the data on bulk imports of HFCs, this data shows imported shipments from third countries. Hence, it does not include imports from EU countries, and it does not exclude exports to other countries. This said annual statistical data was compared to the estimated annual imports of split units used in the annual national GHG inventory. The latter values were determined to be plausible.

14. OTHER ANNEXES

It is to note that for this submission, Malta did not conclude any transfers for LULUCF (Annex XVI in accordance with Regulation 2018/841 pursuant to Article 20) or transfers

for the Effort-Sharing Regulation (Annex XVII in accordance with Regulation (EU) 2018/842 pursuant to Article 21 (1)), and no use of revenues has been generated (Annex XIX pursuant to Article 23). There is no intended use of flexibilities reportable in accordance with Article 22 of Implementing Regulation (EU) 2020/1208 in respect of 2024 greenhouse gas emissions.

The Annex (Annex XX) on 'Accounted LULUCF emissions and removals' pursuant to Article 24 Commission Implementing Regulation (EU) 2020/1208, and the template for reporting on 'Tier methods in Land use sub-categories and pools' are reported in a separate template.

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