



UNITED  
NATIONS



**Framework Convention  
on Climate Change**

Distr.  
GENERAL

FCCC/CP/2004/10/Add.2  
19 April 2005

Original: ENGLISH

**CONFERENCE OF THE PARTIES**

**Report of the Conference of the Parties  
on its tenth session, held at Buenos Aires  
from 6 to 18 December 2004**

**Addendum**

**Part Two: Action taken by the Conference of the Parties  
at its tenth session**

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## **Decision 12/CP.10**

### **Guidance relating to the clean development mechanism**

*The Conference of the Parties,*

*Recalling* its decisions 15/CP.7, 17/CP.7 and its annex, 19/CP.7 and its annex, 21/CP.8 and its annexes, 18/CP.9 and its annexes, 19/CP.9 and its annex, and 14/CP.10 and its annex,

*Emphasizing* that clean development mechanism project activities should lead to the transfer of environmentally safe and sound technologies and know-how in addition to that required under Article 4, paragraph 5, of the Convention and Article 10 of the Kyoto Protocol,

*Affirming* that it is the host Party's prerogative to confirm whether a clean development mechanism project activity assists it in achieving sustainable development,

*Recalling* that, in accordance with paragraph 4 (b) of the modalities and procedures for a clean development mechanism, contained in the annex to decision 17/CP.7, it shall review the regional and subregional distribution of designated operational entities and take appropriate decisions to promote accreditation of such entities from developing country Parties,

*Recognizing* measures taken by the Executive Board of the clean development mechanism to facilitate the application for accreditation of operational entities from developing country Parties and recent increases in the number of such applications,

*Welcoming* the fact that designated national authorities have been established by 69 Parties, among them 55 developing country Parties, information on which is available on the UNFCCC CDM web site,

*Recognizing* the need for the Executive Board to work further on the implementation of the provisions contained in decision 17/CP.7 and its annex on modalities and procedures for a clean development mechanism, including those in its appendix C, and to further facilitate the development of baseline and monitoring methodologies on the basis of experience gained,

*Expressing* its deep appreciation to Parties which have generously contributed to funding administrative expenses for work on the clean development mechanism since the ninth session of the Conference of the Parties,

*Recognizing* that the work on the clean development mechanism can be accomplished only if sufficient financial and human resources are available,

*Recalling* provisions relating to additionality as described in Article 12, paragraph 5, of the Kyoto Protocol and in paragraphs 43 and 44 of the annex to decision 17/CP.7,

*Being aware* of the concern expressed by some Parties with regard to the "Tool for the demonstration and assessment of additionality" and of the satisfaction expressed by other Parties,

*Noting* conclusions by the Subsidiary Body for Implementation at its twentieth session relating to effective participation in the Convention process,<sup>1</sup>

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<sup>1</sup> FCCC/SBI/2004/10, paragraph 97.

1. *Takes note*, with appreciation, of the third annual report (2003–2004) of the Executive Board of the clean development mechanism to the Conference of the Parties, and its addendum;<sup>2</sup>
2. *Commends* the Executive Board for the successful operationalization of the prompt start of the clean development mechanism – in particular relating to the registration of clean development mechanism project activities, the accreditation of operational entities, the approval of baseline and monitoring methodologies, including consolidated methodologies with broader applicability, the development of a “Tool for the demonstration and assessment of additionality”, and the development of version 1 of the clean development mechanism registry – and for its efforts relating to the implementation of rules 26 and 27 of the rules of procedure, in particular by providing for dialogue with constituencies and the exchange of information with the public;
3. *Takes note*, with appreciation, of information on the operational requirements of the clean development mechanism, as agreed to by the Executive Board, and on the status of work undertaken by the Executive Board, as reflected on the UNFCCC CDM web site maintained by the secretariat;
4. *Encourages* the Executive Board to continue to assess existing and new ways to ensure transparency, i.e. regular written reports by the Executive Board and its panels, communication with constituencies and exchange of information with the public;
5. *Designates* as operational entities the four entities named below which have been accredited, and provisionally designated, as operational entities by the Executive Board to carry out sector-specific validation functions:
  - Japan Quality Assurance Organization (JQA)
  - Det Norske Veritas Certification Ltd (DNV Certification)
  - TÜV Industrie Service GmbH TÜV SÜD Group
  - Société Générale de Surveillance UK Ltd. (SGS UK Ltd.);
6. *Adopts* the procedures for review referred to in paragraph 65 of the modalities and procedures for a clean development mechanism, as contained in annex I to this decision;
7. *Adopts* the amendments to the rules of procedure of the Executive Board, as contained in annex II to this decision;
8. *Encourages* the Executive Board to keep its rules of procedure under review and, if necessary, make recommendations, in accordance with paragraph 5 (b) of the annex to decision 17/CP.7, on any amendments or additions aimed at safeguarding its efficient, cost-effective and transparent functioning;
9. *Recalls* that, as indicated by the Executive Board, the use of the “Tool for the demonstration and assessment of additionality” is not mandatory for project participants;
10. *Encourages* the Executive Board to keep under review the “Tool for the demonstration and assessment of additionality”, taking into consideration inputs from Parties, and to include its conclusions in its report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its first session;

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<sup>2</sup> FCCC/CP/2004/2 and Add.1.

11. *Reminds* Parties wishing to participate in clean development mechanism project activities of the need to identify a designated national authority and of the possibility of making pertinent information on this authority publicly available through the UNFCCC CDM web site;

12. *Reiterates* the request, contained in paragraph 14 of decision 17/CP.7, to Parties included in Annex I to the Convention to continue with measures to assist Parties not included in Annex I to the Convention, in particular the least developed countries and small island developing States among them, to build capacity in order to facilitate their participation in the clean development mechanism, taking into account relevant decisions by the Conference of the Parties on capacity-building and on the financial mechanism of the Convention;

13. *Further reiterates* the request to the Parties, within the framework of decision 2/CP.7, to promote capacity-building with a specific view to obtaining more applications for accreditation as designated operational entities from entities located in developing country Parties and invite intergovernmental organizations and non-governmental organizations to contribute to this effort;

14. *Requests* the Subsidiary Body for Scientific and Technological Advice, in collaboration with the Executive Board, to develop a recommendation to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its first session relating to implications of the implementation of clean development mechanism project activities for the achievement of objectives of other environmental conventions and protocols, in particular the Montreal Protocol, and which imply the establishment of new hydrochlorofluorocarbon 22 facilities which seek to obtain certified emissions reductions for the destruction of hydrofluorocarbon 23, taking into account the principles established in Article 3, paragraph 1, and the definitions in Article 1, paragraph 5, of the Convention;

15. *Encourages* project participants to make proposals for new baseline and monitoring methodologies for types of project activities in sectors not yet covered by approved methodologies, such as transportation, energy efficiency and district heating, and the Executive Board to consider such proposals with priority and to continue its work on elaborating consolidated methodologies for new sectors;

16. *Requests* the Executive Board to start the development of a database of approved methodologies organized by project category and condition of applicability;

17. *Welcomes* work in progress by the Executive Board to operationalize the procedure for amendment of approved methodologies, on the basis of experience gained, bearing in mind paragraph 39 of the modalities and procedures for a clean development mechanism;

18. *Requests* the Executive Board, subject to the availability of sufficient resources, to intensify its work to ensure the proper functioning of the clean development mechanism, inter alia, by developing a management plan as soon as possible, strengthening institutional capacity, and facilitating efficient, transparent and substantiated decisions by the Executive Board and its panels and working groups;

19. *Expresses* its deep concern about the shortfall in resources for work on the clean development mechanism in the biennium 2004–2005, which is currently estimated to be USD 4.2 million,<sup>3</sup> vis-à-vis requirements referred to in decision 16/CP.9 and additional human and financial resource needs arising from increased activity levels;

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<sup>3</sup> This figure is based on salary costs as estimated in 2003 for the 2004–2005 biennium. It may be revised to reflect the effect of currency fluctuations. Resource requirements relating to decision 14/CP.10 and its annex are not included here.

20. *Urges* Parties to make contributions, in an expeditious manner, to the UNFCCC Trust Fund for Supplementary Activities, in accordance with decision 17/CP.7, paragraph 17, for funding administrative expenses for operating the clean development mechanism in the biennium 2004–2005, keeping in mind that only part of these expenses will be covered by the Kyoto Protocol Interim Allocation in accordance with decision 16/CP.9, and thus ensure that the Executive Board and the secretariat can cope with the increased workload and carry out all mandates in a sustainable and timely manner;

21. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt the draft decision below.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

### **Draft decision -/CMP.1**

Guidance relating to the clean development mechanism

*The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,*

*Aware* of its decisions -/CMP.1 (*Mechanisms*) and -/CMP.1 (*Article 12*) and its annex,

*Cognizant* of decisions 15/CP.7, 17/CP.7 and its annex, 19 CP.7 and its annex, 21/CP.8 and its annexes, 18/CP.9 and its annexes, 19/CP.9 and its annex, and 14/CP.10 and its annex, and 12/CP.10 and its annexes,

*Decides* to confirm and give full effect to any actions taken pursuant to decision 12/CP.10 and its annexes.

## ANNEX I

**Procedures for review referred to in paragraph 65 of the modalities and procedures for a clean development mechanism****I. Background**

1. In accordance with paragraph 5 (o) of the modalities and procedures for a clean development mechanism (CDM modalities and procedures), the Executive Board shall elaborate and recommend to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, or to the Conference of the Parties (pending entry into force of the Kyoto Protocol), procedures for conducting the reviews referred to in paragraphs 41 and 65 of the CDM modalities and procedures, including procedures to facilitate consideration of information from Parties, stakeholders and UNFCCC accredited observers.
2. Paragraph 65 of the CDM modalities and procedures stipulates that the issuance of certified emission reductions (CERs) by the Executive Board shall be considered final 15 days after the date of receipt by the Executive Board of the request for issuance, unless a Party involved in the project activity or at least three members of the Executive Board request a review of the proposed issuance of CERs. Such a review shall be limited to issues of fraud, malfeasance or incompetence of the designated operational entities and be conducted as follows:
  - (a) Upon receipt of a request for such a review, the Executive Board, at its next meeting, shall decide on its course of action. If it decides that the request has merit, it shall perform a review and decide whether the proposed issuance of CERs should be approved
  - (b) The Executive Board shall complete its review within 30 days following its decision to perform the review
  - (c) The Executive Board shall inform the project participants of the outcome of the review, and make public its decision regarding the approval of the proposed issuance of CERs and the reasons for it.
3. The procedures for review below aim at elaborating on the provisions in paragraph 65, in particular by specifying detailed provisions for requesting a review, the scope of review, modalities for communicating with project participants and the designated operational entity (DOE) in question, possible outcomes of a review, and the coverage of costs relating to the review.

**II. Request for review**

4. A request for review by a Party involved in the CDM project activity concerned shall be sent by the relevant designated national authority to the Executive Board, through the secretariat, using official means of communication. The secretariat shall acknowledge the receipt of a request for review and promptly forward the request to the Executive Board via the list server.
5. A request for review by a member of the Executive Board shall be sent to the Executive Board through the secretariat. The secretariat shall acknowledge the receipt of a request for review and promptly forward the request to the Executive Board via the list server.
6. In accordance with paragraph 65 of the CDM modalities and procedures, a review shall be limited to issues of fraud, malfeasance or incompetence of the DOEs and a request for review shall, therefore, be specific in this regard.

7. A request for review shall provide reasons for the request for review and any supporting documentation.
8. A request for review shall be considered received by the Executive Board on the date it has been received by the secretariat. The Executive Board will not consider a request for review if it is received after 1700 GMT on the last day of the 15-day period after the receipt of the request for issuance of CERs.
9. As soon as a review of a proposed issuance of CERs is requested by a Party involved in the CDM project activity concerned or by three Executive Board members, the following action shall be taken:
  - (a) The consideration of a review of the proposed issuance of CERs shall be included in the proposed agenda of the next Executive Board meeting
  - (b) The Executive Board shall notify the project participants and the DOE that verified the monitored reductions and certified the reductions achieved by the CDM project activity that a review has been requested. The project participants and the DOE shall be informed about the date and venue of the Executive Board meeting at which the request for review will be considered. Stakeholders interested in the review process shall also be given an opportunity to attend the Executive Board meeting
  - (c) The project participants and the DOE shall each provide a contact person for the review process, including for a conference call, in case the Executive Board wishes to address questions to them during the consideration of a review at its meeting
  - (d) The proposed issuance of CERs shall be marked as being “under review” on the UNFCCC CDM web site and a notification shall be sent through the UNFCCC CDM News facility.

### **III. Scope and modalities of review**

10. The Executive Board shall consider, at its next meeting, a request for review, and shall decide either to perform a review of the proposed issuance of CERs, if there is sufficient evidence indicating a case of fraud, malfeasance or incompetence of the DOE, or to approve the issuance.
11. If the Executive Board agrees to perform a review of a proposed issuance of CERs, it shall, at the same meeting, decide on:
  - (a) The scope of the review relating to issues of fraud, malfeasance or incompetence of the DOE, based on the consideration in the request for a review;
  - (b) The composition of the review team. The review team shall consist of two Board members, who will be responsible for supervising the review and, as appropriate, outside experts.
12. The review team, under the guidance of the Board members responsible for supervising the review, shall provide inputs, prepare requests for clarification and further information to the DOE and project participants, and analyse information received during the review.

### **IV. Review process**

13. The decision by the Board, including on the scope of a review and the composition of a review team, shall be made publicly available as part of the report of its meeting.

14. A notification of the decision by the Executive Board shall be sent to the project participants and the DOE that verified the monitored reductions and certified the reductions achieved by the CDM project activity.

15. Requests for clarification and further information may be sent to the DOE and the project participants. Answers shall be submitted to the review team, through the secretariat, within five working days after the receipt of the request for clarification. The secretariat shall acknowledge the receipt of the answers and forward them to the review team.

16. The two Board members supervising the review shall be responsible for compiling inputs and comments and preparing the recommendation to be forwarded to the Executive Board via list server.

## **V. Review decision**

17. In accordance with paragraph 65 of the CDM modalities and procedures, the Board shall complete its review within 30 days following its decision to perform the review.

18. Taking into consideration recommendations by the two Board members responsible for the review, the Board shall decide on whether:

- (a) To approve the proposed issuance of CERs;
- (b) To request the DOE to make corrections based on the findings from the review before approving the issuance of CERs;
- (c) To decline to approve the proposed issuance of CERs.

19. In accordance with paragraph 65 of the CDM modalities and procedures, the Board shall inform the project participants of the outcome of the review, and make public its decision regarding the approval of the proposed issuance of CERs and the reasons for it.

20. If the review indicates any issues relating to the performance of the DOE, the Board shall consider whether or not to trigger a spot-check of the DOE, in accordance with the procedures for accrediting operational entities.

## **VI. Coverage of costs of the request for review**

21. If the Executive Board decides not to approve a proposed issuance of CERs and if a DOE is found to be in the situation of fraud, malfeasance or incompetence, the DOE shall reimburse the costs incurred as a result of the review. This provision is subject to review as experience accrues.

## ANNEX II

**Amendments to the rules of procedure of the Executive Board of the clean development mechanism****I. Section V. (Voting), Rule 30**

1. Paragraph 4 is revised as follows: “Any decision made using the procedure specified in paragraphs 1 to 3 of this rule shall be included in the report of the Board at its next meeting and shall be deemed to have been taken at the seat of the UNFCCC secretariat in Bonn, Germany.”

**II. Section IX. (Conduct of business), Rule 38**

2. The following rule 38 bis is added and contains the following three paragraphs:
  - (a) “The Executive Board, and the UNFCCC secretariat, in its mandated role of support to the Executive Board, may use electronic means for transmission and storage of documentation.
  - (b) “The documentation submitted using electronic means is subject to the transparency and confidentiality provisions of the CDM modalities and procedures. In submitting any application, registration or other documentation through electronic means (e.g. the UNFCCC CDM web site), the submitter shall acknowledge that he or she has read the relevant procedures and agrees to be bound by the terms and conditions of submission of documentation, including with respect to the submitter’s sole responsibility for the content of his or her submission and the waiver of all claims associated with use of electronic means of submitting and transmitting documentation.
  - (c) “The Executive Board, its panels, committees and working groups, and respective members and alternate members, shall not be made responsible for any claim or loss arising from the transmission, storage or use of documentation obtained through electronic means. Neither the confidentiality nor the integrity of the documentation submitted can be guaranteed following electronic transmission and storage.”

**III. Section IV. (Meetings), Rule 27**

3. The following paragraph is inserted after paragraph 1:
  - (a) “In the context of paragraph 1 above, the Executive Board may decide, in the interest of economy and efficiency, to limit attendance at its meetings to members, alternate members and secretariat support staff. In such instances, the Executive Board shall take all practicable steps to accommodate in other ways the interests of Parties, non-Parties to the Kyoto Protocol that are Parties to the Convention as well as accredited UNFCCC observers and stakeholders to observe its proceedings, except when the Executive Board decides to close all or a portion of a meeting.”

## **Decision 13/CP.10**

### **Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol<sup>1</sup>**

*The Conference of the Parties,*

*Recalling* its decisions 19/CP.7, 22/CP.7, 23/CP.7, 22/CP.8 and 19/CP.9,

*Noting* the relevant provisions of the Kyoto Protocol, in particular its Articles 7 and 8,

*Decides* to replace:

- (a) In the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol, the section on “Information on emission reduction units, certified emission reductions, assigned amount units and removal units”<sup>2</sup> adopted by decision 22/CP.8, with the text contained in annex I to this decision;
- (b) In the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol, the section on “National registries”<sup>3</sup> adopted by decision 22/CP.8, with the text contained in annex II to this decision;
- (c) In the guidelines for review under Article 8 of the Kyoto Protocol, the section on “Review of information on assigned amounts pursuant to Article 3, paragraphs 7 and 8, emission reduction units, certified emission reductions, assigned amount units and removal units”<sup>4</sup> adopted by decision 22/CP.8, with the text contained in annex III to this decision;
- (d) In the guidelines for review under Article 8 of the Kyoto Protocol, the section on “Review of national registries”<sup>5</sup> adopted by decision 22/CP.8, with the text contained in annex IV to this decision.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

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<sup>1</sup> A consolidated text of draft decisions forwarded to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol for adoption will be issued to include these additional sections in one document.

<sup>2</sup> This section will be incorporated in section “E. Information on emission reduction units, certified emission reductions, assigned amount units and removal units” (annex to draft decision -/CMP.1 (*Article 7*) attached to decision 22/CP.7 (FCCC/CP/2001/13/Add.3)).

<sup>3</sup> This section will be incorporated in section “E. National Registries” (annex to draft decision -/CMP.1 (*Article 7*) attached to decision 22/CP.7 (FCCC/CP/2001/13/Add.3)).

<sup>4</sup> This section will be incorporated in “Part III: Review of information on assigned amounts pursuant to Article 3, paragraphs 7 and 8, emission reduction units, certified emission reductions, assigned amount units and removal units” (annex to draft decision -/CMP.1 (*Article 8*) attached to decision 23/CP.7 (FCCC/CP/2001/13/Add.3)).

<sup>5</sup> This section will be incorporated in “Part V: Review of national registries” (annex to draft decision -/CMP.1 (*Article 8*) attached to decision 23/CP.7 (FCCC/CP/2001/13/Add.3)).

## ANNEX I

**I. Reporting of supplementary information under Article 7, paragraph 1**

Information on emission reduction units, certified emission reductions, temporary certified emission reductions, long-term certified emission reductions, assigned amount units and removal units<sup>1</sup>

1. Each Party included in Annex I that is considered to have met the requirements to participate in the mechanisms shall report the supplementary information in this section of the guidelines beginning with information for the first calendar year in which it transferred or acquired emission reduction units (ERUs), certified emission reductions (CERs), temporary certified emission reductions (tCERs), long-term certified emission reductions (lCERs), assigned amount units (AAUs) and removal units (RMUs) in accordance with decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)<sup>2</sup> and decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*). This information shall be reported in conjunction with the inventory submission due under the Convention in the following year and until the first inventory submission due under the Protocol.
2. Each Party included in Annex I shall report, in a standard electronic format, the following information on ERUs, CERs, tCERs, lCERs, AAUs and RMUs from its national registry for the previous calendar year (based on Universal Time), distinguishing between units valid for different commitment periods:
  - (a) The quantities of ERUs, CERs, tCERs, lCERs, AAUs and RMUs in each account type specified in paragraph 21 (a), (e) and (f) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), the quantities of ERUs, CERs, AAUs and RMUs in each account type specified in paragraph 21 (c) and (d) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), the quantities of ERUs, CERs, tCERs, AAUs and RMUs in the replacement account specified in paragraph 43 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), the quantities of ERUs, CERs, lCERs, AAUs and RMUs in the replacement account specified in paragraph 47 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), and the quantities of ERUs, CERs, tCERs, lCERs, AAUs and RMUs in all accounts of the type referred to in paragraph 21 (b) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), at the beginning of the year
  - (b) The quantity of AAUs issued on the basis of the assigned amount pursuant to Article 3, paragraphs 7 and 8
  - (c) The quantity of ERUs issued on the basis of Article 6 projects and the corresponding quantities of AAUs and RMUs that were converted to ERUs

<sup>1</sup> These terms are defined in paragraphs 1–4 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) and paragraph 1 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*).

<sup>2</sup> In accordance with paragraph 40 of the annex to decision 19/CP.9 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), unless otherwise stated in that annex, all other provisions that pertain to certified emission reductions in the guidelines under Articles 7 and 8, as well as the modalities for the accounting of assigned amounts under Article 7.4, shall also apply to temporary certified emission reductions and long-term certified emission reductions.

- (d) The quantity of ERUs issued in accordance with paragraph 24 of the annex to decision -/CMP.1 (*Article 6*) on the basis of Article 6 projects, verified under the supervision of the Article 6 supervisory committee, and the corresponding quantities of AAUs and RMUs that were converted to ERUs
- (e) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs acquired from each transferring registry
- (f) The quantity of RMUs issued on the basis of each activity under Article 3, paragraphs 3 and 4
- (g) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs transferred to each acquiring registry
- (h) The quantity of ERUs transferred in accordance with paragraph 10 of the annex to decision 18/CP.7
- (i) The quantities of ERUs, CERs, AAUs and RMUs cancelled under paragraph 32 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) on the basis of each activity under Article 3, paragraphs 3 and 4
- (j) The quantities of ERUs, CERs, AAUs and RMUs cancelled under paragraph 37 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) following determination by the Compliance Committee that the Party is not in compliance with its commitment under Article 3, paragraph 1
- (k) The quantities of other ERUs, CERs, tCERs, ICERs, AAUs and RMUs cancelled under paragraph 33 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
- (l) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs retired
- (m) The quantity of tCERs that expired in its retirement account and tCER replacement account
- (n) The quantity of ICERs that expired in its retirement account and ICER replacement account
- (o) The quantity of tCERs and ICERs that expired in its holding accounts
- (p) The quantities of ERUs, CERs, tCERs, AAUs and RMUs transferred to the tCER replacement account in accordance with paragraph 44 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (q) The quantities of ERUs, CERs, AAUs and RMUs transferred to the ICER replacement account in accordance with paragraph 48 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (r) The quantities of ERUs, CERs, ICERs, AAUs and RMUs transferred to the ICER replacement account in accordance with paragraph 49 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (s) The quantities of ERUs, CERs, ICERs, AAUs and RMUs transferred to the ICER replacement account in accordance with paragraph 50 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)

- (t) The quantities of expired tCERs and ICERs transferred to a cancellation account in accordance with paragraph 53 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (u) The quantities of ERUs, CERs and AAUs carried over from the previous commitment period
- (v) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in each account type specified in paragraph 21 (a), (e) and (f) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), the quantities of ERUs, CERs, AAUs and RMUs in each account type specified in paragraph 21 (c) and (d) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), the quantities of ERUs, CERs, tCERs, AAUs and RMUs in the replacement account specified in paragraph 43 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), the quantities of ERUs, CERs, ICERs, AAUs and RMUs in the replacement account specified in paragraph 47 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), and the quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in all accounts of the type referred to in paragraph 21 (b) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), at the end of the year.

3. Each Party included in Annex I shall report on any discrepancies<sup>3</sup> identified by the transaction log pursuant to paragraph 43 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) and paragraph 54 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), specifying whether the relevant transactions were completed or terminated and, in the case where transactions were not terminated, the transaction number(s) and serial numbers and quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs concerned. The Party may also provide its explanation for not terminating the transaction.

4. Each Party included in Annex I shall report on any notification it has received from the Executive Board of the CDM directing the Party to replace ICERs in accordance with paragraph 49 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*).

5. Each Party included in Annex I shall report on any notification it has received from the Executive Board of the CDM directing the Party to replace ICERs in accordance with paragraph 50 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*).

6. Each Party included in Annex I shall report on any record of non-replacement identified by the transaction log in accordance with paragraph 56 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), specifying whether the replacement was subsequently undertaken and, in the case where replacement was not undertaken, the serial numbers and quantities of the tCERs and ICERs concerned. The Party should provide its explanation for not undertaking the replacement.

7. Each Party included in Annex I shall report the serial numbers and quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs held in the national registry at the end of that year that are not valid for use towards compliance with commitments under Article 3, paragraph 1, pursuant to paragraph 43 (b) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).

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<sup>3</sup> Not including any record of non-replacement, which is to be reported separately under paragraph 6 below.

8. Each Party included in Annex I shall report on any actions and the date of such actions taken to correct any problem that caused a discrepancy to occur, any changes to the national registry to prevent a discrepancy from reoccurring, and the resolution of any previously identified questions of implementation pertaining to transactions.

9. Each Party included in Annex I shall report the calculation of its commitment period reserve in accordance with the annex to decision 18/CP.7.

10. Each Party included in Annex I shall provide access, upon request of expert review teams, to information held in the national registry relating to holding accounts referred to in paragraph 21 (b) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), and other types of accounts and transactions for the previous calendar year, that substantiates the supplementary information reported under paragraphs 2 and 3 above.

11. Each Party included in Annex I shall, for the year of submission of the annual inventory for the last year of the commitment period, report the supplementary information described in this section of the guidelines that relates to the accounting of assigned amounts for that commitment period, in conjunction with the report upon expiration of the additional period for fulfilling commitments referred to in paragraph 49 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).

## ANNEX II

**II. Reporting of supplementary information under Article 7, paragraph 2**National registries

1. Each Party included in Annex I shall provide a description of how its national registry performs the functions defined in the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)<sup>1</sup> and the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), and complies with the requirements of the technical standards for data exchange between registry systems as adopted by the COP/MOP. The description shall include the following information:

- (a) The name and contact information of the registry administrator designated by the Party to maintain the national registry
- (b) The names of the other Parties with which the Party cooperates by maintaining their national registries in a consolidated system
- (c) A description of the database structure and capacity of the national registry
- (d) A description of how the national registry conforms to the technical standards for data exchange between registry systems for the purpose of ensuring the accurate, transparent and efficient exchange of data between national registries, the clean development mechanism registry and the transaction log (decision 19/CP.7, paragraph 1)<sup>2</sup>
- (e) A description of the procedures employed in the national registry to minimize discrepancies in the issuance, transfer, acquisition, cancellation and retirement of ERUs, CERs, tCERs, ICERs, AAUs and/or RMUs, and replacement of tCERs and ICERs, and of the steps taken to terminate transactions where a discrepancy is notified and to correct problems in the event of a failure to terminate the transactions
- (f) An overview of security measures employed in the national registry to prevent unauthorized manipulations and to prevent operator error and of how these measures are kept up to date
- (g) A list of the information publicly accessible by means of the user interface to the national registry
- (h) The Internet address of the interface to its national registry
- (i) A description of measures taken to safeguard, maintain and recover data in order to ensure the integrity of data storage and the recovery of registry services in the event of a disaster

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<sup>1</sup> In accordance with paragraph 40 of the annex to decision 19/CP.9 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), unless otherwise stated in that annex, all other provisions that pertain to certified emission reductions in the guidelines under Articles 7 and 8, as well as the modalities for the accounting of assigned amount under Article 7.4, also apply to temporary certified emission reductions and long-term certified emission reductions.

<sup>2</sup> See decision 24/CP.8.

- (j) The results of any test procedures that might be available or developed with the aim of testing the performance, procedures and security measures of the national registry undertaken pursuant to the provisions of decision 19/CP.7 relating to the technical standards for data exchange between registry systems.

## ANNEX III

### **III. Review of information on assigned amounts pursuant to Article 3, paragraphs 7 and 8, emission reduction units, certified emission reductions, temporary certified emission reductions, long-term certified emission reductions, assigned amount units and removal units**

#### **A. Purpose**

1. The purpose of this review is:
  - (a) To provide an objective, consistent, transparent and comprehensive technical assessment of annual information on assigned amounts pursuant to Article 3, paragraphs 7 and 8, emission reduction units (ERUs), certified emission reductions (CERs), temporary certified emission reductions (tCERs), long-term certified emission reductions (lCERs), assigned amount units (AAUs) and removal units (RMUs) for conformity with the provisions of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)<sup>1</sup> and the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), with the technical standards for data exchange between registry systems and any further guidance adopted by the COP/MOP, and with section I.E of the annex to decision -/CMP.1 (*Article 7*);
  - (b) To ensure that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP) and the Compliance Committee have reliable information on assigned amounts pursuant to Article 3, paragraphs 7 and 8, ERUs, CERs, tCERs, lCERs, AAUs and RMUs of each Party included in Annex I.

#### **B. General procedures**

2. The review of information on assigned amounts pursuant to Article 3, paragraphs 7 and 8, ERUs, CERs, tCERs, lCERs, AAUs and RMUs, shall comprise the following procedures:
  - (a) A thorough review of the calculation of assigned amounts pursuant to Article 3, paragraphs 7 and 8, as reported in accordance with paragraph 6 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) as part of the initial review of each Party included in Annex I performed in accordance with the procedures contained in part I of these guidelines
  - (b) An annual review of the information on ERUs, CERs, tCERs, lCERs, AAUs and RMUs and of information on discrepancies reported in accordance with section I.E of the annex to decision -/CMP.1 (*Article 7*) for each Party included in Annex I
  - (c) A desk or centralized review of the information of each Party included in Annex I to be reported upon expiration of the additional period for fulfilment of commitments in accordance with paragraph 49 of the annex to decision -/CMP.1 (*Modalities for the*

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<sup>1</sup> In accordance with paragraph 40 of the annex to decision 19/CP.9 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), unless otherwise stated in that annex, all other provisions that pertain to certified emission reductions in the guidelines under Articles 7 and 8, as well as the modalities for the accounting of assigned amount under Article 7.4, also apply to temporary certified emission reductions and long-term certified emission reductions.

*accounting of assigned amounts*) and of the information referred to in paragraph 11<sup>2</sup> of the annex to decision -/CMP.1 (*Article 7*).

### **C. Scope of the review**

#### **3. For each Party:**

- (a) The initial review shall cover the calculation of its assigned amount pursuant to Article 3, paragraphs 7 and 8, as reported in accordance with paragraph 6 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*);
- (b) The annual review shall cover:
  - (i) Information on ERUs, CERs, tCERS, ICERs, AAUs and RMUs reported in accordance with section I.E of the annex to decision -/CMP.1 (*Article 7*)
  - (ii) Transaction log records, including records of any discrepancies forwarded to the secretariat by the transaction log pursuant to paragraph 43 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), and any records of non-replacement forwarded by the transaction log in accordance with paragraph 56 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), including records of any discrepancies or non-replacement that were forwarded to the secretariat since the start of the previous review and until the start of the review
  - (iii) Information contained in the national registry that substantiates or clarifies the information reported. For this purpose Parties included in Annex I shall provide the expert review team with effective access to their national registry during the review. The relevant parts of paragraphs 9 and 10 of part I of these guidelines shall also apply to this information;
- (c) The review upon expiration of the additional period for fulfilling commitments shall cover the report upon expiration of the additional period for fulfilling commitments in accordance with paragraph 49 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) and paragraph 59 of decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), including the information reported under paragraph 11<sup>3</sup> of the annex to decision -/CMP.1 (*Article 7*), and shall include oversight of the preparation of the final compilation and accounting report for that Party published by the secretariat.

#### **1. Identification of problems**

#### **4. During the initial review the expert review team shall assess whether:**

- (a) The information is complete and submitted in accordance with the relevant provisions of paragraphs 6, 7 and 8 of the annex to decision -/CMP.1 (*Modalities of accounting for assigned amounts*), section I of the annex to decision -/CMP.1 (*Article 7*), and relevant decisions of the COP/MOP;

<sup>2</sup> This paragraph notation refers to paragraph 11 of annex I to this present decision. The number of this paragraph will change once annex I is incorporated into the guidelines under Article 7 of the Kyoto Protocol.

<sup>3</sup> This paragraph notation refers to paragraph 11 of annex I to this present decision. The number of this paragraph will change once annex I is incorporated into the guidelines under Article 7 of the Kyoto Protocol.

- (b) The assigned amount pursuant to Article 3, paragraphs 7 and 8, is calculated in accordance with the annex to decision -/CMP.1 (*Modalities of accounting for assigned amounts*), and is consistent with reviewed and adjusted inventory estimates;
  - (c) The calculation of the required level of the commitment period reserve is in accordance with paragraph 6 of the annex to decision 18/CP.7.
5. During the annual review the expert review team shall assess whether:
- (a) The information is complete and submitted in accordance with section I.E of the annex to decision -/CMP.1 (*Article 7*) and relevant decisions of the COP/MOP;
  - (b) The information relating to issuance, cancellations, retirement, transfers, acquisitions, replacement and carry-over is consistent with information contained in the national registry of the Party concerned and with the records of the transactions log;
  - (c) The information relating to transfers and acquisitions between national registries is consistent with the information contained in the national registry of the Party concerned and with the records of the transaction log, and with information reported by the other Parties involved in the transactions;
  - (d) The information relating to acquisitions of CERs, tCERs, and ICERs from the CDM registry is consistent with the information contained in the national registry of the Party concerned and with the records of the transaction log, and with the CDM registry;
  - (e) ERUs, CERs, AAUs and RMUs have been issued, acquired, transferred, cancelled, retired, or carried over to the subsequent or from the previous commitment period in accordance with the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*);
  - (f) tCERs and ICERs have been issued, acquired, transferred, cancelled, retired and replaced, in accordance with the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) and the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*);
  - (g) The information reported under paragraph 2 (a)4 of section I.E. in the annex to decision -/CMP.1 (*Article 7*) on the quantities of units in accounts at the beginning of the year is consistent with information submitted the previous year, taking into account any corrections made to such information, on the quantities of units in accounts at the end of the previous year;
  - (h) The required level of the commitment period reserve, as reported, is calculated in accordance with paragraph 6 of the annex to decision 18/CP.7;
  - (i) The assigned amount is calculated to avoid double accounting in accordance with paragraph 9 of the annex to decision -/CMP.1 (*Land use, land-use change and forestry*);
  - (j) Any discrepancy has been identified by the transaction log relating to transactions initiated by the Party, and if so the expert review team shall:

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<sup>4</sup> This paragraph notation refers to paragraph 2 (a) of annex I to this present decision. The number of this paragraph will change once annex I is incorporated into the guidelines under Article 7 of the Kyoto Protocol.

- (i) Verify that the discrepancy has occurred and been correctly identified by the transaction log;
  - (ii) Assess whether the same type of discrepancy has occurred previously for that Party;
  - (iii) Assess whether the transaction was completed or terminated;
  - (iv) Examine the cause of the discrepancy and whether the Party or Parties has or have corrected the problem that caused the discrepancy;
  - (v) Assess whether the problem that caused the discrepancy relates to the capacity of the national registry to ensure the accurate accounting, issuance, holding, transfer, acquisition, cancellation and retirement of ERUs, CERs, tCERs, ICERs, AAUs and RMUs, the replacement of tCERs and ICERs, and the carry-over of ERUs, CERs and AAUs, and if so, initiate a thorough review of the registry system in accordance with part V of these guidelines.
- (k) Any record of non-replacement has been sent to the Party by the transaction log in relation to tCERs or ICERs held by the Party, and if so the expert review team shall:
- (i) Verify that the non-replacement has occurred and been correctly identified by the transaction log;
  - (ii) Assess whether non-replacement has occurred previously for that Party;
  - (iii) Assess whether the replacement was subsequently undertaken;
  - (iv) Examine the cause of the non-replacement and whether the Party has corrected the problem that caused the non-replacement;
  - (v) Assess whether the problem that caused the non-replacement relates to the capacity of the national registry to ensure the accurate accounting, holding, transfer, acquisition, cancellation, and retirement of ERUs, CERs, tCERs, ICERs, AAUs and RMUs, and the replacement of tCERs and ICERs, and if so, initiate a thorough review of the registry system in accordance with part V of these guidelines.

6. During the review upon expiration of the additional period for fulfilling commitments, the expert review team shall review the information submitted by the Party under Article 7, paragraph 1, to assess whether:

- (a) The information is reported in accordance with paragraph 49 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*);
- (b) The information is consistent with the information contained in the compilation and accounting database maintained by the secretariat and with the information contained in the Party's registry;
- (c) There are any problems or inconsistencies in the information provided by the Party in accordance with paragraph 5 above;
- (d) The quantity of AAUs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account for the commitment period is equal to the quantity of tCERs in the

retirement account, and in the tCER replacement account, that expired at the end of the commitment period;

- (e) The quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account for the commitment period is equal to the sum of the quantity of ICERs in the retirement account, and the quantity of ICERs in the ICER replacement account, that expired at the end of the commitment period, and the quantity of ICERs identified by the Executive Board of the CDM as requiring replacement within the registry for the commitment period.

7. During the review upon expiration of the additional period for fulfilling commitments, the expert review team shall review the information submitted in accordance with paragraph 11<sup>5</sup> of the annex to decision -/CMP.1 (*Article 7*) in accordance with paragraph 5 above.

8. Following the completion of the steps set out in paragraph 6 above and, if possible, resolution of any problems relating to the reported information, and taking account of the information contained in the compilation and accounting database maintained by the secretariat, the expert review team shall assess whether aggregate anthropogenic carbon dioxide equivalent emissions for the commitment period exceed the quantities of ERUs, CERs, tCERs, ICERs, AAUs, and RMUs in the retirement account of the Party for the commitment period.

#### **D. Timing**

9. The review of the calculation of assigned amount pursuant to Article 3, paragraphs 7 and 8, as part of the initial review shall be concluded within one year of the due date for submission of the report to facilitate the calculation of the assigned amount pursuant to Article 3, paragraphs 7 and 8, referred to in paragraph 6 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) and shall follow the time frames and procedures established in paragraph 10 below.

10. The annual review of the information on ERUs, CERs, tCERs, ICERs, AAUs and RMUs reported in accordance with section I.E of the annex to decision -/CMP.1 (*Article 7*) shall be concluded within one year of the due date for the submission of the information under Article 7, paragraph 1, and include the following steps:

- (a) The expert review team shall list all problems identified, indicating which problems would need corrections to previous accounting of AAUs, ERUs, CERs, tCERs, ICERs, or RMUs, and send this list to the Party included in Annex I no later than 25 weeks from the due date for submission of the annual inventory, if the information was submitted within six weeks after the submission due date
- (b) The Party included in Annex I shall comment on these questions within six weeks and, where requested by the review team, may provide revisions to the accounting of AAUs, ERUs, CERs, tCERs, ICERs, or RMUs. The expert review team shall prepare a draft review report within eight weeks of the receipt of the comments on the questions posed and shall send the draft report to the Party concerned for comments
- (c) The Party included in Annex I shall provide its comments on the draft review report within four weeks of receipt of the report. The expert review team shall prepare a final review report within four weeks of the receipt of the comments on the draft report.

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<sup>5</sup> This paragraph notation refers to paragraph 11 of annex I to this present decision. The number of this paragraph will change once annex I is incorporated into the guidelines under Article 7 of the Kyoto Protocol.

11. The review of the report upon expiration of the additional period for fulfilling commitments and of the information submitted in accordance with paragraph 11<sup>6</sup> of the annex to decision -/CMP.1 (*Article 7*) shall be completed within 14 weeks of the due date for the submission of the information. The expert review team shall prepare a draft report within eight weeks of the due date for submission of the information. The Party concerned may comment on the draft report within four weeks of its receipt. The expert review team shall prepare a final review report within two weeks of receipt of comments on the draft report by the Party.

### **E. Reporting**

12. The final review reports referred to in paragraphs 10 and 11 above shall include an assessment of the specific problems identified in accordance with paragraphs 4 to 8 above and shall follow the format and outline contained in paragraph 48 of part I of these guidelines, as appropriate.

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<sup>6</sup> This paragraph notation refers to paragraph 11 of annex I to this present decision. The number of this paragraph will change once annex I is incorporated into the guidelines under Article 7 of the Kyoto Protocol.

## ANNEX IV

**PART V: Review of national registries****A. Purpose**

1. The purpose of the review of national registries is:
  - (a) To provide a thorough and comprehensive technical assessment of the capacity of a national registry to ensure the accurate accounting of the issuance, holding, transfer, acquisition, cancellation and retirement of ERUs, CERs, tCERs, ICERs, AAUs and RMUs, the replacement of tCERs and ICERs, and the carry-over of ERUs, CERs and AAUs;
  - (b) To assess the extent to which the registry requirements contained in the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)<sup>1</sup>, and the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*) and any decisions by the COP/MOP have been adhered to, and to assist Parties included in Annex I in meeting their commitments;
  - (c) To assess the extent to which the national registry conforms to the technical standards for data exchange between registry systems adopted by the COP/MOP;
  - (d) To provide the COP/MOP and the Compliance Committee with reliable information on national registries.

**B. General procedures**

2. The review of national registries shall take place in two parts:
  - (a) A thorough review of the national registry as part of the initial review in accordance with paragraphs 11 to 14 in part I of these guidelines and in conjunction with its periodic review
  - (b) A desk or centralized review of any changes of the national registry reported in accordance with section I.G of the annex to decision -/CMP.1 (*Article 7*) in conjunction with the annual review.
3. A thorough review of the national registry shall also be conducted if the final review reports under paragraph 48 in part I of these guidelines recommend a thorough review of the national registry or if findings relating to reported changes in national registries considered by the expert review team lead to the recommendation of a thorough review in the final review report. The expert review team shall use the standard set of electronic tests described in paragraph 6 below for this purpose. An in-country visit shall be conducted only if standardized electronic tests are not sufficient to identify the problems.

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<sup>1</sup> In accordance with paragraph 40 of the annex to decision 19/CP.9 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), unless otherwise stated in that annex, all other provisions that pertain to certified emission reductions in the guidelines under Articles 7 and 8, as well as the modalities for the accounting of assigned amount under Article 7.4, also apply to temporary certified emission reductions and long-term certified emission reductions.

### C. Scope of the review

4. The expert review team shall conduct a thorough and comprehensive review of the national registry of each Party included in Annex I. The review of the national registry should cover the extent to which the registry requirements contained in the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*) and the technical standards for data exchange between registry systems adopted by the COP/MOP have been adhered to.

#### 1. Review of changes in the national registry

5. The expert review team shall review the information submitted as supplementary information under Article 7, paragraph 1, and shall identify any significant changes in the national registry reported by the Party or any problems identified by the expert review team in the course of the review of ERUs, CERs, tCERs, ICERs, AAUs and RMUs and transaction log records that may affect the performance of the functions contained in the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), and the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*) and the adherence to the technical standards for data exchange between registry systems in accordance with relevant COP/MOP decisions. This review should take place in conjunction with the annual review in accordance with the relevant procedures in paragraphs 6 to 8 below.

#### 2. Identification of problems

6. The expert review team shall review the national registry, including the information provided on it, to assess whether:

- (a) The information on the national registry is complete and submitted in accordance with section I of the annex to decision -/CMP.1 (*Article 7*), and with relevant decisions of the COP and the COP/MOP;
- (b) The registry conforms to the technical standards for data exchange between registry systems for the purpose of ensuring accurate, transparent and efficient exchange of data between national registries, the clean development mechanism registry and the independent transaction log;
- (c) The transaction procedures, including those relating to the transaction log, are in accordance with the modalities for the accounting of assigned amounts under Article 7, paragraph 4, contained in the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) and the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*);
- (d) There are adequate procedures to minimize discrepancies in the issuance, transfer, acquisition, cancellation and retirement of ERUs, CERs, tCERs, ICERs, AAUs and RMUs, and in the replacement of tCERs and ICERs, and to take steps to terminate transactions where a discrepancy is notified, and to correct problems in the event of a failure to terminate the transactions;
- (e) There are adequate security measures to prevent and resolve unauthorized manipulations and minimize operator error, and procedures for updating them;
- (f) Information is publicly available in accordance with the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*);

- (g) There are adequate measures to safeguard, maintain and recover data in order to ensure the integrity of data storage and the recovery of registry services in the event of a disaster.

7. During the thorough review, the expert review team shall use a test version of the transaction log and a standard set of electronic tests and sample data to assess the capacity of the registry to perform its functions, including all types of transactions, referred to in the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) and the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*), and to assess the adherence to the technical standards for data exchange between registry systems adopted by the COP/MOP. The expert review team may draw upon the results of any other testing relevant to the review of the registry.

8. Based on the assessments carried out in accordance with paragraphs 6 and 7 above, expert review teams shall identify any potential problems in, and factors influencing, the fulfilment of commitments relating to the performance of the functions of the national registry and the adherence to technical standards for data exchange between registry systems. In addition, the expert review team shall recommend how problems could be addressed.

#### **D. Timing**

9. During the thorough review, the expert review team shall list all the problems identified and shall notify the Party included in Annex I of the problems identified no later than six weeks after the start of the review or after the in-country visit, as appropriate. The Party included in Annex I shall comment on these problems within six weeks of the notification. The expert review team shall prepare a draft review report on the national registry within six weeks of the receipt of the comments on the questions posed. Any corrections, additional information or comments on the draft report received from the Party included in Annex I within four weeks after the report has been sent to that Party shall be subject to review and shall be included in the final inventory review report. The expert review team shall prepare a final report on the review of the national registry within four weeks of the receipt of the comments on the draft report. The review of the national registry shall be concluded within one year of the due date for submission of the information.

10. The review of changes in the national registry shall follow the time frames and procedures for the annual review of the information to be submitted in accordance with section I.E of the annex to decision -/CMP.1 (*Article 7*) established in part III of these guidelines. If either the annual review or the review of changes in the national registry recommends a thorough review of the national registry, and if a country visit is considered necessary, this thorough review should be conducted together with the subsequent in-country visit of either the annual inventory or the periodic national communication, whichever is the earlier.

#### **E. Reporting**

11. The final review reports shall include an evaluation of the overall functioning of the national registry and an assessment of the specific problems identified in accordance with paragraphs 6 to 8 above, and shall follow the format and outline in accordance with paragraph 48 of part I of these guidelines.

## **Decision 14/CP.10**

### **Simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol and measures to facilitate their implementation**

*The Conference of the Parties,*

*Recalling* its decisions 15/CP.7, 17/CP.7 and its annex, 21/CP.8 and its annex II, 18/CP.9 and its annexes, and 19/CP.9 and its annex,

*Affirming* the principles in the preamble to draft decision -/CMP.1 (*Land use, land-use change and forestry*), recommended by decision 11/CP.7,

*Reiterating* that decision 17/CP.7 applies, mutatis mutandis, to afforestation and reforestation project activities under the clean development mechanism,

*Affirming* that a small-scale afforestation or reforestation project activity under the clean development mechanism should directly benefit the low-income community and individuals that are project participants,

*Emphasizing* that public funding for small-scale afforestation and reforestation project activities under the clean development mechanism from Parties included in Annex I to the Convention is not to result in the diversion of official development assistance and is to be separate from and not counted towards the financial obligations of those Parties,

1. *Decides:*

- (a) To adopt the simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol contained in the annex to this decision;
- (b) That a small-scale afforestation or reforestation project activity under the clean development mechanism will result in net anthropogenic greenhouse gas removals by sinks of less than 8 kilotonnes of carbon dioxide per year if the average projected net anthropogenic greenhouse gas removals by sinks for each verification period do not exceed 8 kilotonnes of carbon dioxide equivalent per year;
- (c) That if a small-scale afforestation and reforestation project activity under the clean development mechanism results in net anthropogenic greenhouse gas removals by sinks greater than 8 kilotonnes of carbon dioxide equivalent per year, the excess removals will not be eligible for the issuance of temporary certified emission reductions and long-term certified emission reductions;
- (d) That small-scale afforestation and reforestation project activities under the clean development mechanism shall be exempt from the share of proceeds to be used to assist developing country Parties that are particularly vulnerable to the adverse effects of climate change to meet the costs of adaptation;

- (e) That small-scale afforestation and reforestation project activities under the clean development mechanism shall be entitled to a reduced level of the non-reimbursable fee for requesting registration and a reduced rate of the share of proceeds to cover administrative expenses of the clean development mechanism;
2. *Requests* the Executive Board of the clean development mechanism:
- (a) To develop, for consideration by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its first session, default factors for assessing the existing carbon stocks and for simplified baseline methodologies for small-scale afforestation and reforestation project activities under the clean development mechanism, taking into account, if appropriate, types of soils, lifetime of the project and climatic conditions;
  - (b) To develop, for consideration by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its first session, simplified monitoring methodologies for small-scale afforestation and reforestation project activities under the clean development mechanism, based on appropriate statistical methods, to estimate or measure the actual net greenhouse gas removals by sinks; as appropriate, the Executive Board may indicate different methods for different types of afforestation and reforestation project activities and propose default factors, if any, to facilitate the estimation or measurement of actual net greenhouse gas removals by sinks;
  - (c) To develop guidelines to estimate leakage for small-scale afforestation and reforestation project activities under the clean development mechanism;
3. *Requests* the secretariat, subject to the availability of supplementary funding, to facilitate the exchange of and access to information relevant to the development of small-scale afforestation and reforestation project activities under the clean development mechanism, including information referred to in paragraph 6 (b) below;
4. *Invites* Parties to provide support for those project participants interested in coordinating the submission of several small-scale afforestation and reforestation project activities under the clean development mechanism with a view to reducing the costs of validation, verification and certification by designated operational entities;
5. *Invites* Parties included in Annex I to provide assistance to host Parties for capacity-building activities for the application and implementation of the simplified modalities and procedures contained in the annex to this decision;
6. *Invites* relevant multilateral agencies, intergovernmental organizations and non-governmental organizations:
- (a) To formulate, develop and implement programmes to support capacity-building activities to assist low-income communities and individuals in the development and implementation of small-scale afforestation and reforestation project activities;
  - (b) To develop web-based tools for small-scale afforestation and reforestation project activities to assist in project development, including small-scale forestry options and their quantified carbon sequestration potential, satellite/aerial images, carbon assessment models and market information for these project activities;

- (c) To organize regional workshops, in collaboration with relevant international organizations and institutions, to facilitate the development and implementation of small-scale afforestation and reforestation project activities under the clean development mechanism;

7. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt the draft decision below.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

### **Draft decision -/CMP.1**

#### **Simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol and measures to facilitate their implementation**

*The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,*

*Aware of its decisions -/CMP.1 (Mechanisms), -/CMP.1 (Article 12) and its annex, -/CMP.1 (Land use, land-use change and forestry) and its annex as well as -/CMP.1 (Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol) and its annex,*

*Cognizant of decisions 11/CP.7 and its annex, 15/CP.7, 17/CP.7 and its annex, 21/CP.8 and its annex II, 18/CP.9 and its annexes, 19/CP.9 and its annex, 12/CP.10 and its annexes, and 14/CP.10 and its annex,*

1. *Decides* to confirm and give full effect to any actions, including measures to facilitate the implementation of afforestation and reforestation project activities under the clean development mechanism, taken pursuant to decision 14/CP.10;
2. *Adopts* the simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol as contained in the annex below;
3. *Invites* the Executive Board of the clean development mechanism to review the simplified modalities and procedures for small-scale afforestation and reforestation project activities and, if necessary, make appropriate recommendations to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol;
4. *Invites* the Executive Board to review the measures to facilitate the implementation of small-scale afforestation and reforestation project activities referred to in this decision and, if necessary, make appropriate recommendations to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.

## ANNEX

**Simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism****A. Introduction**

1. Small-scale afforestation and reforestation project activities under the clean development mechanism (CDM) shall follow the stages of the project cycle specified in the modalities and procedures for afforestation and reforestation project activities under the CDM contained in the annex to decision 19/CP.9 (hereinafter referred to as the modalities and procedures for afforestation and reforestation project activities under the CDM). In order to reduce transaction costs, these modalities and procedures are simplified for small-scale afforestation and reforestation project activities under the CDM as follows:

- (a) Project activities may be bundled or portfolio-bundled at the following stages in the project cycle: the project design document, validation, registration, monitoring, verification and certification. The size of the total bundle should not exceed the limits stipulated in paragraph 1 (i) of the modalities and procedures for afforestation and reforestation project activities under the CDM;
- (b) The requirements for the project design document are reduced;
- (c) Baseline methodologies by project type are simplified to reduce the cost of developing a project baseline;
- (d) Monitoring plans are simplified, including simplified monitoring requirements, to reduce monitoring costs;
- (e) The same operational entity may undertake validation as well as verification and certification.

2. Simplified baseline and monitoring methodologies may be developed for types of small-scale afforestation and reforestation project activities under the CDM, as presented in the list in appendix B. This list shall not preclude other types of small-scale afforestation and reforestation project activities under the CDM. If a proposed small-scale afforestation or reforestation project activity under the CDM does not fall into any of the types in appendix B, the project participants may submit a request to the Executive Board of the CDM (hereinafter referred to as the Executive Board) for approval of a proposed simplified baseline and/or monitoring plan, bearing in mind the provisions in paragraph 8 below.

3. The modalities and procedures for afforestation and reforestation project activities under the CDM shall apply to small-scale afforestation and reforestation project activities under the CDM except for paragraphs 12–30. The following paragraphs 4–29 apply instead. Appendix A should replace, as appropriate, the provisions in appendix B of the modalities and procedures for afforestation and reforestation project activities under the CDM.

**B. Simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism**

4. To use simplified modalities and procedures for small-scale afforestation and reforestation CDM project activities, a proposed project activity shall:

- (a) Meet the eligibility criteria for small-scale afforestation and reforestation project activities under the CDM set out in paragraph 1 (i) of the modalities and procedures for afforestation and reforestation project activities under the CDM;
- (b) Conform to one of the project types in appendix B;
- (c) Not be a debundled component of a larger project activity, as determined through appendix C.

5. Project participants shall prepare a project design document in accordance with the format specified in appendix A.

6. Project participants may use the simplified baseline and monitoring methodologies specified in appendix B.

7. Project participants involved in small-scale afforestation and reforestation project activities under the CDM may propose changes to the simplified baseline and monitoring methodologies specified in appendix B or propose additional project types for consideration by the Executive Board.

8. Project participants willing to submit a new type of small-scale afforestation or reforestation project activity under the CDM or revisions to a methodology shall make a request in writing to the Executive Board providing information about the activity and proposals on how a simplified baseline and monitoring methodology would be applied to this type. The Board may draw on expertise, as appropriate, in considering new project types and/or revisions of and amendments to simplified methodologies. The Executive Board shall expeditiously, if possible at its next meeting, review the proposed methodology. Once it is approved, the Executive Board shall amend appendix B.

9. The Executive Board shall review and amend, as necessary, appendix B at least once a year.

10. Any amendments to appendix B shall apply only to small-scale afforestation and reforestation project activities under the CDM which are registered subsequent to the date of amendment and shall not affect already registered small-scale afforestation and reforestation project activities under the CDM during the crediting periods for which they are registered.

11. Several small-scale afforestation or reforestation project activities under the CDM may be bundled for the purpose of validation. An overall monitoring plan that monitors performance of the constituent project activities on a sample basis may be proposed for bundled project activities. If bundled project activities are registered with an overall monitoring plan, this monitoring plan shall be implemented and each verification/certification of the net anthropogenic removals by sinks achieved shall cover all of the bundled project activities.

12. A single designated operational entity (DOE) may perform validation as well as verification and certification for a small-scale afforestation or reforestation project activity under the CDM or for bundled small-scale afforestation and reforestation project activities under the CDM.

13. The Executive Board shall stipulate a reduced level of the non-reimbursable fee for requesting registration and, when recommending to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP) the share of proceeds to cover administrative expenses as

required by decision 17/CP.7, propose a reduced rate of the share of proceeds to cover administrative expenses for small-scale afforestation and reforestation project activities under the CDM.

### **C. Validation and registration**

14. The DOE selected by project participants to validate a proposed small-scale afforestation or reforestation project activity under the CDM, being under a contractual arrangement with them, shall review the project design document and any supporting documentation to confirm that the following requirements have been met:

- (a) The participation requirements set out in paragraphs 28–30 of the annex to decision 17/CP.7 and paragraphs 8 and 9 of the modalities and procedures for afforestation and reforestation project activities under the CDM are satisfied
- (b) Comments by local stakeholders have been invited, a summary of the comments received has been provided, and a report to the DOE on how due account was taken of any comments has been received
- (c) Project participants have submitted to the DOE documentation on the analysis of the socio-economic and environmental impacts, including impacts on biodiversity and natural ecosystems, and impacts outside the project boundary, of the proposed small-scale afforestation or reforestation project activity under the CDM. If any negative impact is considered significant by the project participants or the host Party, project participants have undertaken a socio-economic impact assessment and/or an environmental impact assessment in accordance with the procedures required by the host Party. Project participants shall submit a statement that confirms that they have undertaken such an assessment in accordance with the procedures required by the host Party and include a description of the planned monitoring and remedial measures to address them
- (d) The proposed small-scale afforestation and reforestation project activity under the CDM is additional if the actual net greenhouse gas removals by sinks are increased above the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the registered small-scale afforestation or reforestation project activity under the CDM, in accordance with paragraphs 18–19 below
- (e) Project participants have specified the approach proposed to address non-permanence in accordance with paragraph 38 of the modalities and procedures for afforestation and reforestation project activities under the CDM
- (f) The proposed small-scale afforestation or reforestation project activity under the CDM conforms to one of the types in appendix B and uses one of the simplified baseline and monitoring methodologies specified in appendix B, and the estimation of the existing carbon stock is conducted in an appropriate manner
- (g) A bundle of small-scale afforestation and reforestation project activities satisfies the conditions for bundling and the overall monitoring plan for the bundled small-scale afforestation and reforestation project activities is appropriate
- (h) Project participants provide information regarding leakage in accordance with appendix B

- (i) The proposed project activity conforms to all requirements, including monitoring, verification and reporting, for afforestation and reforestation project activities under the CDM in decision 19/CP.9, its annex on modalities and procedures for afforestation and reforestation project activities under the CDM that are not replaced by these simplified modalities and procedures, and relevant decisions by the COP/MOP and the Executive Board.

15. The DOE shall:

- (a) Prior to the submission of the validation report to the Executive Board, have received from the project participants written approval of voluntary participation from the designated national authority of each Party involved, including confirmation by the host Party that the proposed small-scale afforestation or reforestation project activity under the CDM assists it in achieving sustainable development;
- (b) Prior to the submission of the validation report to the Executive Board, have received from the project participants a written declaration that the proposed small-scale afforestation or reforestation project activity under the CDM is developed or implemented by low-income communities and individuals as determined by the host Party;
- (c) In accordance with the provisions on confidentiality contained in paragraph 27 (h) of the annex to decision 17/CP.7, make the project design document publicly available;
- (d) Receive, within 30 days, comments on the validation requirements from Parties, stakeholders and UNFCCC-accredited non-governmental organizations, and make them publicly available;
- (e) After the deadline for receipt of comments, make a determination as to whether, on the basis of the information provided and taking into account the comments received, the proposed small-scale afforestation or reforestation project activity under the CDM should be validated;
- (f) Inform project participants of its determination on the validation of the small-scale afforestation or reforestation project activity under the CDM. The notification to the project participants will include a confirmation of validation and the date of submission of the validation report to the Executive Board, or an explanation of reasons for non-acceptance if the proposed small-scale afforestation or reforestation project activity under the CDM, as documented, is judged not to fulfil the requirements for validation;
- (g) Submit to the Executive Board, if it determines the proposed small-scale afforestation or reforestation project activity under the CDM to be valid, a request for registration in the form of a validation report including the project design document, the written approval of voluntary participation from the designated national authority of each Party involved, as referred to in paragraph 15 (a) above, and an explanation of how it has taken due account of comments received;
- (h) Make this validation report publicly available upon transmission to the Executive Board.

16. The registration by the Executive Board shall be deemed final four weeks after the date of receipt by the Executive Board of the request for registration, unless a Party involved in the proposed small-scale afforestation or reforestation project activity under the CDM, or at least three members of the Executive Board, request a review of the proposed small-scale afforestation or reforestation project activity under the CDM. The review by the Executive Board shall be made in accordance with the following provisions:

- (a) It shall be related to issues associated with the validation requirements
- (b) It shall be finalized no later than at the second meeting following the request for review, with the decision and the reasons for it being communicated to the project participants and the public.

17. A proposed small-scale afforestation or reforestation project activity under the CDM that is not accepted may be reconsidered for validation and subsequent registration after appropriate revisions, provided that this project activity follows the procedures and meets the requirements for validation and registration, including those relating to public comments.

18. A small-scale afforestation or reforestation project activity under the CDM is additional if the actual net greenhouse gas removals by sinks are increased above the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the registered small-scale afforestation or reforestation project activity under the CDM.

19. The baseline for a proposed small-scale afforestation or reforestation project activity under the CDM is the scenario that reasonably represents the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the proposed project activity. A baseline shall be deemed to reasonably represent the sum of the changes in carbon stocks in the carbon pools within the project boundary that would occur in the absence of the proposed small-scale afforestation or reforestation project activity under the CDM if it is derived using a baseline methodology referred to in appendix B.

20. A simplified baseline and monitoring methodology listed in appendix B may be used for a small-scale afforestation or reforestation project activity under the CDM if the project participants are able to demonstrate to a DOE that the project activity would otherwise not be implemented due to the existence of one or more of the barriers listed in attachment A to appendix B. Where specified in appendix B for a project type, quantitative evidence that the project activity would otherwise not be implemented may be provided instead of a demonstration based on the barriers listed in attachment A to appendix B.

21. The crediting period shall begin at the start of the small-scale afforestation or reforestation project activity under the CDM. The crediting period for a proposed small-scale afforestation or reforestation project activity under the CDM shall be either of the following:

- (a) A maximum of 20 years which may be renewed at most two times, provided that, for each renewal, a DOE determines and informs the Executive Board that the original project baseline is still valid or has been updated taking account of new data where applicable
- (b) A maximum of 30 years.

22. A small-scale afforestation or reforestation project activity under the CDM shall be designed in such a manner as to minimize leakage.

#### **D. Monitoring**

23. Project participants shall include, as part of the project design document for a small-scale afforestation or reforestation project activity under the CDM or a bundle of small-scale afforestation or reforestation project activities under the CDM, a monitoring plan that provides for:

- (a) The collection and archiving of all relevant data necessary for estimating or measuring the actual net greenhouse gas removals by sinks during the crediting period as specified in appendix B
- (b) The collection and archiving of all relevant data necessary for determining the baseline net greenhouse gas removals by sinks during the crediting period as specified in appendix B
- (c) Unless project participants have successfully shown to the DOE that significant leakage is not expected to occur, as specified in appendix B, the identification of potential sources of, and the collection and archiving of data on, leakage during the crediting period
- (d) Changes in circumstances within the project boundary that affect legal title to the land or rights of access to the carbon pools
- (e) Quality assurance and quality control procedures for the monitoring process in accordance with appendix B
- (f) Procedures for the periodic calculation of the net anthropogenic greenhouse gas removals by sinks due to the small-scale afforestation or reforestation project activity under the CDM, and documentation of the steps involved in those calculations
- (g) Procedures for the review of implementation of relevant measures to minimize leakage where the circumstances of the project activity have changed in a manner that may result in, or increase, leakage.

24. The monitoring plan for a proposed small-scale afforestation or reforestation project activity under the CDM may use the monitoring methodology specified in appendix B for the relevant project activity if the DOE determines at validation that the monitoring methodology reflects good monitoring practice appropriate to the circumstances of the project activity.

25. If small-scale afforestation or reforestation project activities under the CDM are bundled, a separate monitoring plan shall apply for each of the constituent project activities in accordance with paragraphs 23 and 24 above, or an overall monitoring plan shall apply for the bundled projects, as determined by the DOE at validation to reflect good monitoring practice appropriate to the bundled project activities and to provide for the collection and archiving of the data needed to calculate the net anthropogenic greenhouse gas removals by sinks achieved by the bundled project activities. Good practice may include monitoring of a sample of projects in a bundle.

26. Project participants shall implement the monitoring plan contained in the registered project design document, archive the relevant monitored data and report the relevant monitoring data to a DOE contracted to verify the net anthropogenic greenhouse gas removals by sinks achieved during the crediting period specified by the project participants.

27. Revisions, if any, to the monitoring plan to improve the accuracy and/or completeness of information shall be justified by project participants and shall be submitted for validation to a DOE.

28. The implementation of the registered monitoring plan and its revisions, as applicable, shall be a condition for verification, certification and the issuance of temporary certified emission reductions (tCERs) or long-term certified emission reductions (lCERs).

29. The project participants shall provide to the DOE contracted by the project participants to perform the verification a monitoring report in accordance with the registered monitoring plan set out in paragraph 23 above for the purpose of verification and certification.

Appendix A**Project design document for small-scale afforestation and reforestation project activities under the clean development mechanism**

1. The purpose of this appendix is to outline the information required in the project design document for small-scale afforestation and reforestation project activities under the clean development mechanism (CDM). A project activity shall be described in detail in a project design document, taking into account the provisions for small-scale afforestation and reforestation project activities under the CDM as set out in the present annex, in particular in its section C on validation and registration and in its section D on monitoring. The description shall include the following:

- (a) A description of the small-scale afforestation or reforestation project activity under the CDM comprising the project purpose; a technical description of the project activity, including species and varieties selected and how technology and know-how will be transferred, if appropriate; a description of the physical location and boundaries of the project activity; and a specification of the gases whose emissions will be part of the project activity
- (b) A description of the present environmental conditions of the area including a description of climate, hydrology, soils, ecosystems, and the possible presence of rare or endangered species and their habitats
- (c) A description of legal title to the land, rights of access to the sequestered carbon, and current land tenure and land use
- (d) Carbon pools selected, as well as transparent and verifiable information, in accordance with paragraph 21 of the modalities and procedures for afforestation and reforestation project activities under the CDM
- (e) A statement of which baseline and monitoring methodologies in appendix B have been selected
- (f) A description of how the simplified baseline methodology in appendix B will be applied in the context of the small-scale afforestation or reforestation project activity
- (g) Measures to be implemented to minimize potential leakage, as applicable
- (h) The start date for the project activity, with justification, and the choice of crediting periods during which the project activity is expected to result in net anthropogenic greenhouse gas removals by sinks
- (i) A statement of which approach for addressing non-permanence was selected in accordance with paragraph 38 of the modalities and procedures for afforestation and reforestation project activities under the CDM
- (j) A description of how the actual net greenhouse gas removals by sinks are increased above the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the registered small-scale afforestation or reforestation project activity under the CDM

- (k) Environmental impacts of the project activity:
  - (i) Documentation on the analysis of the environmental impacts, including impacts on biodiversity and natural ecosystems, and impacts outside the project boundary, of the proposed small-scale afforestation or reforestation project activity under the CDM. This analysis should include, where applicable, information on, inter alia, hydrology, soils, risk of fires, pests and diseases
  - (ii) If any negative impact is considered significant by the project participants or the host Party, a statement that project participants have undertaken an environmental impact assessment adequate to scale, in accordance with the procedures required by the host Party, including conclusions and all references to support documentation
- (l) Socio-economic impacts of the project activity:
  - (i) Documentation on the analysis of the socio-economic impacts, including impacts outside the project boundary, of the proposed small-scale afforestation or reforestation project activity under the CDM. This analysis should include, where applicable, information on, inter alia, local communities, indigenous peoples, land tenure, local employment, food production, cultural and religious sites, and access to fuelwood and other forest products
  - (ii) If any negative impact is considered significant by the project participants or the host Party, a statement that project participants have undertaken a socio-economic impact assessment adequate to scale, in accordance with the procedures required by the host Party, including conclusions and all references to support documentation
- (m) A description of planned monitoring and remedial measures to address significant impacts referred to in paragraph 1 (k) (ii) and (l) (ii) above
- (n) Information on sources of public funding for the project activity from Annex I Parties which shall provide an affirmation that such funding does not result in a diversion of official development assistance and is separate from and is not counted towards the financial obligations of those Parties
- (o) Stakeholder comments, including a brief description of the process, a summary of the comments received, and a report on how due account was taken of any comments received
- (p) A description of how the simplified monitoring methodology of appendix B will be applied in the context of the small-scale afforestation or reforestation project activity under the CDM.

Appendix B**Indicative simplified baseline and monitoring methodologies for selected types of small-scale afforestation and reforestation project activities under the clean development mechanism**

1. The Executive Board shall develop an indicative list of simplified methodologies for selected types of small-scale afforestation and reforestation project activities under the clean development mechanism (CDM), in accordance with the following guidance:

*Baseline methodology*

2. If project participants can provide relevant information that indicates that, in the absence of the small-scale afforestation or reforestation project activity under the CDM, no significant changes in the carbon stocks within the project boundary would have occurred, they shall assess the existing carbon stocks prior to the implementation of the project activity. The existing carbon stocks shall be considered as the baseline and shall be assumed to be constant throughout the crediting period.

3. If significant changes in the carbon stocks within the project boundary would be expected to occur in the absence of the small-scale afforestation or reforestation project activity, project participants shall use simplified baseline methodologies to be developed by the Executive Board.

4. The Executive Board shall develop simplified baseline methodologies for the following types of small-scale afforestation or reforestation project activities:<sup>1</sup>

- (a) Grassland to forested land
- (b) Cropland to forested land
- (c) Wetland to forested land
- (d) Settlement to forested land.

5. The Executive Board shall consider the types referred to in paragraph 4 above and develop, for consideration by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP) at its first session, default factors for assessing the existing carbon stocks and for simplified baseline methodologies, taking into account, if appropriate, types of soils, lifetime of the project and climatic conditions. Project participants may use either the default factors or project-specific methods, provided they reflect good practice appropriate to the type of the project activity.

*Monitoring methodology*

6. No monitoring of the baseline is requested.

7. The Executive Board shall develop, for consideration by the COP/MOP at its first session, simplified monitoring methodologies based on appropriate statistical methods to estimate or measure the actual net greenhouse gas removals by sinks. As appropriate, the Executive Board may indicate different methods for different types of afforestation and reforestation project activities under the CDM and propose default factors, if any, to facilitate the estimation or measurement of actual net greenhouse gas removals by sinks.

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<sup>1</sup> The land categories shall be consistent with those defined in chapter 2 (Basis for consistent representation of land areas) of the *IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry*.

8. The Executive Board shall consider ways to simplify the information requirements needed to determine that one or more carbon pools and/or greenhouse gas emissions can be excluded from the estimation of the baseline net greenhouse gas removals by sinks and/or the actual net greenhouse gas removals by sinks.

*Leakage*

9. If project participants demonstrate that the small-scale afforestation or reforestation project activity under the CDM does not result in the displacement of activities or people, or does not trigger activities outside the project boundary, that would be attributable to the small-scale afforestation or reforestation project activity under the CDM, such that an increase in greenhouse gas emissions by sources occurs, a leakage estimation is not required. In all other cases leakage estimation is required. The Executive Board shall develop guidelines to estimate leakage.

Attachment A to Appendix B

(The attachment A to appendix B, referred to in paragraph 20 of the simplified modalities and procedures for small-scale afforestation and reforestation project activities under the CDM, shall be developed by the Executive Board, taking into consideration the existing list of barriers for non-afforestation and reforestation CDM project activities, as contained in attachment A to appendix B of annex II to decision 21/CP.8.)

Appendix C**Criteria for determining the occurrence of debundling**

1. Debundling is defined as the fragmentation of a large project activity into smaller parts. A small-scale project activity that is part of a large project activity is not eligible to use the simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism (CDM). A large project activity or any of its components shall follow the regular modalities and procedures for afforestation and reforestation project activities under the CDM.
2. A proposed small-scale afforestation or reforestation project activity under the CDM shall be deemed to be a debundled component of a large project activity if there is a registered small-scale afforestation or reforestation project activity under the CDM or an application to register another afforestation or reforestation small-scale project activity under the CDM:
  - (a) With the same project participants
  - (b) Registered within the previous two years
  - (c) Whose project boundary is within 1 km of the project boundary of the proposed small-scale afforestation or reforestation activity under the CDM at the closest point.
3. If a proposed small-scale afforestation or reforestation project activity under the CDM is deemed to be a debundled component in accordance with paragraph 2 above, but the total size of such an activity combined with the previously registered small-scale afforestation or reforestation project activity under the CDM does not exceed the limits for small-scale afforestation or reforestation project activities under the CDM as set out in paragraph 1 (i) of the annex to decision 19/CP.9, the project activity can qualify to use simplified modalities and procedures for small-scale afforestation and reforestation project activities under the CDM.

## Decision 15/CP.10

### **Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol**

*The Conference of the Parties,*

*Recalling* decisions 11/CP.7, 19/CP.7, 21/CP.7, 22/CP.7 and 13/CP.9,

1. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol adopt draft decision -/CMP.1 (*Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol*) below;
2. *Encourages* Parties included in Annex I to the Convention that have ratified the Kyoto Protocol to submit, on a voluntary basis, with their submission due on 15 April 2007: estimates of greenhouse gas emissions by sources and removals by sinks resulting from activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, using the tables of the common reporting format<sup>1</sup> contained in annex II to this decision; and supplementary information to be included in an annex to the national inventory report, in accordance with the guidance contained in annex I to this decision;
3. *Invites* Parties to submit to the secretariat, by 30 June 2007, their views on the tables of the common reporting format referred to in paragraph 2 above and accounts of their experiences on the use of these tables;
4. *Requests* the secretariat to synthesize the views of Parties submitted in accordance with paragraph 3 above, for consideration by the Subsidiary Body for Scientific and Technological Advice at its twenty-seventh session (November 2007);
5. *Requests* the Subsidiary Body for Scientific and Technological Advice, following the consideration of experiences gained in using the tables referred to in paragraph 2 above, to update those tables and to prepare a draft decision for adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol to incorporate the updated tables in an annex to the decision referred to in paragraph 1 above;
6. *Requests* the secretariat, subject to the availability of supplementary funding, to develop a provisional module for the tables referred to in paragraph 2 above, in order to facilitate their submission.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

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<sup>1</sup> The common reporting format is a standardized format to be used by Parties for electronic reporting of estimates of greenhouse gas emissions and removals and any other relevant information. For technical reasons (for example, size of tables and fonts), the layout of the printed version of the tables of the common reporting format for land use, land-use change and forestry activities in this document cannot be standardized.

## ANNEX I

**Guidance on reporting of supplementary information on land use, land-use change and forestry (LULUCF) activities under Article 3.3 and 3.4 to be included in an annex to the national inventory report**

1. This annex provides guidance on reporting supplementary information on land use, land-use change and forestry (LULUCF) activities under Article 3.3 and 3.4 to be included in the national inventory report<sup>1</sup> (NIR). This guidance is provided to help Parties fulfil the requirements of decision 22/CP.7 and is based, where appropriate, on the *IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry* (hereinafter referred to as the IPCC good practice guidance for LULUCF). Additional information may be included in the NIR, depending on the Party's national approach for estimating greenhouse gas (GHG) emissions and removals from LULUCF under the Kyoto Protocol.
2. Consistent with the guidance below, Parties should report:
  - (a) General information
  - (b) Land-related information
  - (c) Activity-specific information
  - (d) Other information
  - (e) Information relating to Article 6.
3. The activity-specific information should be reported for each activity under Article 3.3 and each elected activity under Article 3.4. As Afforestation and Reforestation are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.

**1. General information**

- 1.1. Definition of forest (as in table NIR 1.1) and any other criteria (e.g., minimum width)
- 1.2. Elected activities under Article 3.4 (as in table NIR 1)
- 1.3. Description of how the definitions of each activity under Article 3.3 and each elected activity under Article 3.4 have been implemented and applied consistently over time
- 1.4. Description of precedence conditions and/or hierarchy among Article 3.4 activities, and how they have been consistently applied in determining how land was classified.

**2. Land-related information**

- 2.1. Spatial assessment unit used for determining the area of the units of land under Article 3.3 (in accordance with paragraph 3 of the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7)
- 2.2. Methodology used to develop the land transition matrix in table NIR 2
- 2.3. Maps and/or database to identify the geographical locations, and the system of identification codes for the geographical locations, all of which can be provided electronically.

**3. Activity-specific information**

**3.1. Methods for carbon stock change and GHG emission and removal estimates**

- 3.1.1. Description of the methodologies and the underlying assumptions used

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<sup>1</sup> The national inventory report is submitted in accordance with decision 18/CP.8, as modified by decision 13/CP.9.

- 3.1.2. Justification when omitting any carbon pool or GHG emissions/removals from activities under Article 3.3 and elected activities under Article 3.4 (table NIR 1 should be accompanied by such information in all cases where NR is entered)
- 3.1.3. Information on whether or not indirect and natural GHG emissions and removals have been factored out
- 3.1.4. Changes in data and methods since the previous submission (recalculations) (see, inter alia, section 4.2.4.1 of the IPCC good practice guidance for LULUCF)
- 3.1.5. Uncertainty estimates (see, inter alia, section 5.2 of the IPCC good practice guidance for LULUCF)
- 3.1.6. Information on other methodological issues (e.g., measurement intervals, interannual variability) (see, inter alia, section 4.2.3 of the IPCC good practice guidance for LULUCF)
- 3.1.7. For the purpose of accounting as required in paragraph 18 of the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*) attached to decision 11/CP.7, an indication of the year of the onset of an activity, if after 2008.

### **3.2. Article 3.3**

- 3.2.1. Information that demonstrates that activities under Article 3.3 began on or after 1 January 1990 and before 31 December 2012 and are direct human-induced
- 3.2.2. Information on how harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation
- 3.2.3. Information on the size and geographical location of forest areas that have lost forest cover but which are not yet classified as deforested.

### **3.3. Article 3.4**

- 3.3.1. Information that demonstrates that activities under Article 3.4 have occurred since 1 January 1990 and are human-induced
- 3.3.2. Information relating to Cropland Management, Grazing Land Management and Revegetation, if elected, for the base year
- 3.3.3. Information relating to Forest Management:
  - (a) That the definition of forest for this category conforms with the definition in item 1.1 above
  - (b) That forest management is a system of practices for stewardship and use of forest land aimed at fulfilling relevant ecological (including biological diversity), economic and social functions of the forest in a sustainable manner (paragraph 1 (f) of the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7).

## **4. Other information**

- 4.1. Key category analysis for Article 3.3 activities and any elected activities under Article 3.4 (as in, inter alia, table NIR 3, section 5.4 of the IPCC good practice guidance for LULUCF).

## **5. Information relating to Article 6**

- 5.1. The identification code in the relevant tables of the common reporting format for activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, contained in annex II to decision -/CMP.1 (*Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol*) should include a specific indication of whether the boundary of the geographical location encompasses land subject to a project under Article 6 of the Kyoto Protocol.

**TABLE NIR 1. SUMMARY TABLE****Activity coverage and other information relating to activities under Article 3.3 and elected activities under Article 3.4**

Activity		Change in carbon pool reported <sup>(1)</sup>					Greenhouse gas sources reported <sup>(2)</sup>						
		Above-ground biomass	Below-ground biomass	Litter	Dead wood	Soil	Fertilization <sup>(3)</sup>	Drainage of soils under forest management	Disturbance associated with land-use conversion to croplands	Liming	Biomass burning <sup>(4)</sup>		
							N <sub>2</sub> O	N <sub>2</sub> O	N <sub>2</sub> O	CO <sub>2</sub>	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
Article 3.3 activities	Afforestation and Reforestation												
	Deforestation												
Article 3.4 activities	Forest Management												
	Cropland Management												
	Grazing Land Management												
	Revegetation												

<sup>(1)</sup> Indicate R (reported), NR (not reported), IE (included elsewhere) or NO (not occurring), for each relevant activity under Article 3.3 or elected activity under Article 3.4. If changes in a carbon pool are not reported, it must be demonstrated in the NIR that this pool is not a net source of greenhouse gases. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

<sup>(2)</sup> Indicate R (reported), NE (not estimated), IE (included elsewhere) or NO (not occurring) for greenhouse gas sources reported, for each relevant activity under Article 3.3 or elected activity under Article 3.4. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

<sup>(3)</sup> N<sub>2</sub>O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N<sub>2</sub>O emissions from fertilization in the Agriculture sector.

<sup>(4)</sup> If CO<sub>2</sub> emissions from biomass burning are not already included under changes in carbon stocks, they should be reported under biomass burning; this also includes the carbon component of CH<sub>4</sub>. Parties that include CO<sub>2</sub> emissions from biomass burning in their carbon stock change estimates should report IE (included elsewhere).

**Table NIR 1.1 Additional information****Selection of parameters for defining "Forest" under the Kyoto Protocol**

Parameter	Range	Selected value
Minimum land area	0.05 - 1 ha	
Minimum crown cover	10 - 30 %	
Minimum height	2 - 5 m	

Table NIR 2. LAND TRANSITION MATRIX  
Area change between the previous and the current inventory year<sup>(1), (2), (3)</sup>

TO...  FROM...		Article 3.3 activities		Article 3.4 activities				Other	Total
		Afforestation and Reforestation	Deforestation	Forest Management (if elected)	Cropland Management (if elected)	Grazing Land Management (if elected)	Revegetation (if elected)		
		(kha)							
Article 3.3 activities	Afforestation and Reforestation								
	Deforestation								
Article 3.4 activities	Forest Management (if elected)								
	Cropland Management <sup>(4)</sup> (if elected)								
	Grazing Land Management <sup>(4)</sup> (if elected)								
	Revegetation <sup>(4)</sup> (if elected)								
Other									
Total area									

<sup>(1)</sup> This table should be used to report land area and changes in land area subject to the various activities in the inventory year. For each activity it should be used to report area change between the previous year and the current inventory year. For example, the total area of land subject to Forest Management in the year preceeding the inventory year, and which was deforested in the inventory year, should be reported in the cell in column of Deforestation and in the row of Forest Management.

<sup>(2)</sup> Some of the transitions in the matrix are not possible and the cells concerned have been shaded.

<sup>(3)</sup> In accordance with section 4.2.3.2 of the IPCC good practice guidance for LULUCF, the value of the reported area subject to the various activities under Article 3.3 and 3.4 for the inventory year should be that on 31 December of that year.

<sup>(4)</sup> Lands subject to Cropland Management, Grazing Land Management or Revegetation which, after 2008, are subject to activities other than those under Article 3.3 and 3.4, should still be tracked and reported under Cropland Management, Grazing Land Management or Revegetation, respectively.

**TABLE NIR 3. SUMMARY OVERVIEW FOR KEY CATEGORIES FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**

KEY CATEGORIES OF EMISSIONS AND REMOVALS	GAS	CRITERIA USED FOR KEY CATEGORY IDENTIFICATION			COMMENTS <sup>(3)</sup>
		Associated category in UNFCCC inventory <sup>(1)</sup> is key (indicate which category)	Category contribution is greater than the smallest category considered key in the UNFCCC inventory <sup>(1)</sup> (including LULUCF)	Other <sup>(2)</sup>	
Specify key categories according to the national level of disaggregation used <sup>(1)</sup>					
<i>For example: Cropland Management</i>	CO <sub>2</sub>	X (Cropland remaining Cropland)			

<sup>(1)</sup> See section 5.4 of the IPCC good practice guidance for LULUCF.

<sup>(2)</sup> This should include qualitative consideration as per section 5.4.3 of the IPCC good practice guidance for LULUCF or any other criteria.

<sup>(3)</sup> Describe the criteria identifying the category as key.

**Documentation box:**

Parties should provide in the NIR the full information on methodologies used for identifying key categories (according to section 5.4 of the IPCC good practice guidance for LULUCF).

## ANNEX II

**Tables of the common reporting format for land use, land-use change and forestry under the Kyoto Protocol\***

**TABLE 5(KP). REPORT OF SUPPLEMENTARY INFORMATION FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL<sup>(1), (2)</sup>**

Country  
Year  
Submission

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	Net CO <sub>2</sub> emissions/ removals <sup>(3), (4)</sup>	CH <sub>4</sub> <sup>(5)</sup>	N <sub>2</sub> O <sup>(6)</sup>
	(Gg)		
<b>A. Article 3.3 activities</b>			
A.1. Afforestation and Reforestation <sup>(7)</sup>			
A.1.1. Units of land not harvested since the beginning of the commitment period			
A.1.2. Units of land harvested since the beginning of the commitment period			
A.2. Deforestation			
<b>B. Article 3.4 activities</b>			
B.1. Forest Management (if elected)			
B.2. Cropland Management (if elected)			
B.3. Grazing Land Management (if elected)			
B.4. Revegetation (if elected)			
<b>Documentation box:</b>			
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.			

<sup>(1)</sup> All estimates in this table include emissions and removals from projects under Article 6 hosted by the reporting Party.

<sup>(2)</sup> If Cropland Management, Grazing Land Management and/or Revegetation are elected, this table and all relevant tables should also be reported for the base year for these activities.

<sup>(3)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and by changing the sign for net CO<sub>2</sub> removals to be negative (-) and net CO<sub>2</sub> emissions to be positive (+).

<sup>(4)</sup> CO<sub>2</sub> emissions from liming, biomass burning and drained organic soils, where applicable, are included in this column.

<sup>(5)</sup> CH<sub>4</sub> emissions reported here for Cropland Management, Grazing Land Management and Revegetation, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning which are reported in the Agriculture sector). Any other CH<sub>4</sub> emissions from Agriculture should be reported in the Agriculture sector.

<sup>(6)</sup> N<sub>2</sub>O emissions reported here for Cropland Management, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning which are reported in the Agriculture sector) and N<sub>2</sub>O from conversion to Cropland of lands other than Forest Land (Table 5(KP-II)3). Any other N<sub>2</sub>O emissions from Agriculture should be reported in the Agriculture sector.

<sup>(7)</sup> As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.

\* On all CRF tables, please use, as applicable, the notation keys as specified in the annex to decision 18/CP.8.

**TABLE 5(KP-I)A.1.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO<sub>2</sub> EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL****Article 3.3 activities: Afforestation and Reforestation<sup>(1), (2)</sup>****Units of land not harvested since the beginning of the commitment period**Country  
Year  
Submission

GEOGRA- PHICAL LOCATION <sup>(3)</sup>	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS <sup>(7)</sup>									Implied emission/ removal factor per area <sup>(8)</sup>	CHANGE IN CARBON STOCK <sup>(7)</sup>									Net CO <sub>2</sub> emissions/ removals <sup>(8)</sup>
Identification code	Subdivision <sup>(4)</sup>	Area subject to the activity	Carbon stock change in above-ground biomass per area <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass per area <sup>(5), (6)</sup>			Net carbon stock change in litter per area <sup>(5)</sup>	Net carbon stock change in dead wood per area <sup>(5)</sup>	Net carbon stock change in soils per area <sup>(5)</sup>		Carbon stock change in above-ground biomass <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass <sup>(5), (6)</sup>			Net carbon stock change in litter <sup>(5)</sup>	Net carbon stock change in dead wood <sup>(5)</sup>	Net carbon stock change in soils <sup>(5)</sup>	
			Gains	Losses	Net change	Gains	Losses	Net change					Gains	Losses	Net change	Gains	Losses	Net change				
				(kha)	(Mg C/ha)									(Mg CO <sub>2</sub> /ha)	(Gg C)							
Total for activity A.1.1																						
[specify identification code]																						
	[specify subdivision]																					
	[specify subdivision]																					
[specify identification code]																						
	[specify subdivision]																					
...	...																					
Documentation box:																						
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.																						

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 not harvested since the beginning of the commitment period.

<sup>(2)</sup> As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.

<sup>(4)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

<sup>(5)</sup> The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

<sup>(6)</sup> In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.

<sup>(7)</sup> Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).

<sup>(8)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and changing the sign for net CO<sub>2</sub> removals to be negative (-) and for net CO<sub>2</sub> emissions to be positive (+).

**TABLE 5(KP-I)A.1.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO<sub>2</sub> EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**  
**Article 3.3 activities: Afforestation and Reforestation<sup>(1), (2)</sup>**  
**Units of land harvested since the beginning of the commitment period**

Country  
Year  
Submission

GEOGRA- PHICAL LOCATION <sup>(3)</sup>	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS <sup>(7)</sup>							Implied emission/ removal factor per area <sup>(8)</sup>	CHANGE IN CARBON STOCK <sup>(7)</sup>							Net CO <sub>2</sub> emissions/ removals <sup>(8)</sup>				
Identification code	Subdivision <sup>(4)</sup>	Area subject to the activity  (kha)	Carbon stock change in above-ground biomass per area <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass per area <sup>(5), (6)</sup>			Net carbon stock change in litter per area <sup>(5)</sup>		Net carbon stock change in dead wood per area <sup>(5)</sup>	Net carbon stock change in soils per area <sup>(5)</sup>	Carbon stock change in above-ground biomass <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass <sup>(5), (6)</sup>			Net carbon stock change in litter <sup>(5)</sup>	Net carbon stock change in dead wood <sup>(5)</sup>	Net carbon stock change in soils <sup>(5)</sup>	
			Gains	Losses	Net change	Gains	Losses	Net change					Gains	Losses	Net change	Gains	Losses					Net change
			(Mg C/ha)							(Mg CO <sub>2</sub> /ha)	(Gg C)							(Gg CO <sub>2</sub> )				
Total for activity A.1.2																						
[specify identification code]																						
	[specify subdivision]																					
	[specify subdivision]																					
[specify identification code]																						
	[specify subdivision]																					
...	...																					

**Documentation box:**  
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 harvested since the beginning of the commitment period.

<sup>(2)</sup> As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.

<sup>(4)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

<sup>(5)</sup> The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

<sup>(6)</sup> In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.

<sup>(7)</sup> Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).

<sup>(8)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and changing the sign for net CO<sub>2</sub> removals to be negative (-) and for net CO<sub>2</sub> emissions to be positive (+).

**TABLE 5(KP-I)A.1.3. SUPPLEMENTARY BACKGROUND FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**

**Article 3.3 activities: Afforestation and Reforestation<sup>(1), (2)</sup>**

**Units of land otherwise subject to elected activities under Article 3.4 (information item)**

Country  
Year  
Submission

GEOGRAPHICAL LOCATION <sup>(3)</sup>		ACTIVITY DATA	
Identification code		Subdivision <sup>(4)</sup>	Area subject to the activity (kha)
<b>Total for activity A.1.3</b>			
[specify identification code]			
...		[specify subdivision]	
		[specify subdivision]	
[specify identification code]			
...		...	

<b>Documentation box:</b> Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Units of land subject to Afforestation or Reforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.1.1 or A.1.2. They are reported here for transparency and to fulfill the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7.

<sup>(2)</sup> As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (Land use, land-use change and forestry), attached to decision 11/CP.7, they can be reported together.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation, which would otherwise be included in land subject to elected activities under Article 3.4.

<sup>(4)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

**TABLE 5(KP-I)A.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO<sub>2</sub> EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL****Article 3.3 activities: Deforestation<sup>(1)</sup>**Country  
Year  
Submission

GEOGRA- PHICAL LOCATION <sup>(2)</sup>	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS <sup>(6)</sup>									Implied emission/ removal factor per area <sup>(7)</sup>	CHANGE IN CARBON STOCK <sup>(6)</sup>									Net CO <sub>2</sub> emissions/ removals <sup>(7)</sup>
			Carbon stock change in above-ground biomass per area <sup>(4), (5)</sup>			Carbon stock change in below-ground biomass per area <sup>(4), (5)</sup>			Net carbon stock change in litter per area <sup>(4)</sup>	Net carbon stock change in dead wood per area <sup>(4)</sup>	Net carbon stock change in soils per area <sup>(4)</sup>		Carbon stock change in above-ground biomass <sup>(4), (5)</sup>			Carbon stock change in below-ground biomass <sup>(4), (5)</sup>			Net carbon stock change in litter <sup>(4)</sup>	Net carbon stock change in dead wood <sup>(4)</sup>	Net carbon stock change in soils <sup>(4)</sup>	
	Subdivision <sup>(3)</sup>	Area subject to the activity	Gains	Losses	Net change	Gains	Losses	Net change					Gains	Losses	Net change	Gains	Losses	Net change				
			(Mg C/ha)									(Mg CO <sub>2</sub> /ha)	(Gg C)									(Gg CO <sub>2</sub> )
<b>Total for activity A.2.</b>																						
[specify identification code]																						
	[specify subdivision]																					
	[specify subdivision]																					
[specify identification code]																						
	[specify subdivision]																					
...	...																					

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Deforestation under Article 3.3.

<sup>(2)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.

<sup>(3)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

<sup>(4)</sup> The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

<sup>(5)</sup> In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.

<sup>(6)</sup> Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).

<sup>(7)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and changing the sign for net CO<sub>2</sub> removals to be negative (-) and for net CO<sub>2</sub> emissions to be positive (+).

**TABLE 5(KP-I)A.2.1. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL****Article 3.3 activities: Deforestation<sup>(1)</sup>****Units of land otherwise subject to elected activities under Article 3.4 (information item)**Country  
Year  
Submission

GEOGRAPHICAL LOCATION <sup>(2)</sup>	ACTIVITY DATA	
Identification code	Subdivision <sup>(3)</sup>	Area subject to the activity (kha)
<b>Total for activity A.2.1.</b>		
<i>[specify identification code]</i>		
...	<i>[specify subdivision]</i>	
...	<i>[specify subdivision]</i>	
<i>[specify identification code]</i>		
...	...	

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Units of lands subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfill the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7.

<sup>(2)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation which would otherwise be included in land subject to elected activities under Article 3.4.

<sup>(3)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

**TABLE 5(KP-I)B.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO<sub>2</sub> EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**  
**Elected Article 3.4 activities: Forest Management<sup>(1)</sup>**

Country  
Year  
Submission

GEOGRA- PHICAL LOCATION <sup>(2)</sup>	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS <sup>(6)</sup>									Implied emission/ removal factor per area <sup>(7)</sup>	CHANGE IN CARBON STOCK <sup>(6)</sup>									Net CO <sub>2</sub> emissions/ removals <sup>(7)</sup>
			Carbon stock change in above-ground biomass per area <sup>(4), (5)</sup>			Carbon stock change in below-ground biomass per area <sup>(4), (5)</sup>			Net carbon stock change in litter per area <sup>(4)</sup>	Net carbon stock change in dead wood per area <sup>(4)</sup>	Net carbon stock change in soils per area <sup>(4)</sup>		Carbon stock change in above-ground biomass <sup>(4), (5)</sup>			Carbon stock change in below-ground biomass <sup>(4), (5)</sup>			Net carbon stock change in litter <sup>(4)</sup>	Net carbon stock change in dead wood <sup>(4)</sup>	Net carbon stock change in soils <sup>(4)</sup>	
	Subdivision <sup>(3)</sup>	Area subject to the activity  (kha)	Gains	Losses	Net change	Gains	Losses	Net change					Gains	Losses	Net change	Gains	Losses	Net change				
			(Mg C/ha)									(Mg CO <sub>2</sub> /ha)	(Gg C)									(Gg CO <sub>2</sub> )
Total for activity B.1																						
[specify identification code]																						
	[specify subdivision]																					
	[specify subdivision]																					
[specify identification code]																						
	[specify subdivision]																					
...	...																					

<b>Documentation box:</b>
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> If Forest Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Forest Management under Article 3.4.

<sup>(2)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

<sup>(3)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

<sup>(4)</sup> The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

<sup>(5)</sup> In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.

<sup>(6)</sup> Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).

<sup>(7)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and changing the sign for net CO<sub>2</sub> removals to be negative (-) and for net CO<sub>2</sub> emissions to be positive (+).

**TABLE 5(KP-I)B.2 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO<sub>2</sub> EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**  
**Elected Article 3.4 activities: Cropland Management<sup>(1), (2)</sup>**

Country  
Year  
Submission

GEOGRAPHICAL LOCATION <sup>(3)</sup>	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS <sup>(7)</sup>										Implied emission/ removal factor per area <sup>(10)</sup>	CHANGE IN CARBON STOCK <sup>(7)</sup>										Net CO <sub>2</sub> emissions/ removals <sup>(10)</sup>	
Identification code	Subdivision <sup>(4)</sup>	Area subject to the activity	Area of organic soils <sup>(9)</sup>	Carbon stock change in above-ground biomass per area <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass per area <sup>(5), (6)</sup>			Net carbon stock change in litter per area <sup>(5)</sup>	Net carbon stock change in dead wood per area <sup>(5)</sup>	Net carbon stock change in soils per area <sup>(5)</sup>			Carbon stock change in above-ground biomass <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass <sup>(5), (6)</sup>			Net C stock change in litter <sup>(5)</sup>	Net carbon stock change in dead wood <sup>(5)</sup>	Net carbon stock change in soils <sup>(5)</sup>			
				Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils	Organic soils		Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils	Organic soils <sup>(8)</sup>		
		(kha)	(kha)	(Mg C/ha)										(Mg CO <sub>2</sub> /ha)	(Gg C)										(Gg CO <sub>2</sub> )	
Total for activity B.2																										
[specify identification code]																										
	[specify subdivision]																									
	[specify subdivision]																									
[specify identification code]																										
	[specify subdivision]																									

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> If Cropland Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Cropland Management under Article 3.4.

<sup>(2)</sup> If Cropland Management has been elected, this table and all relevant CRF tables should also be reported for the base year for Cropland Management.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management (if elected).

<sup>(4)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

<sup>(5)</sup> The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

<sup>(6)</sup> In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.

<sup>(7)</sup> Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).

<sup>(8)</sup> The value reported here is an emission and not a carbon stock change.

<sup>(9)</sup> This information is needed for the calculation of the net carbon stock changes in soils per area.

<sup>(10)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and changing the sign for net CO<sub>2</sub> removals to be negative (-) and for net CO<sub>2</sub> emissions to be positive (+).

**TABLE 5(KP-I)B.3 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO<sub>2</sub> EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**

**Elected Article 3.4 activities: Grazing Land Management<sup>(1), (2)</sup>**

Country  
Year  
Submission

GEOGRAPHICAL LOCATION <sup>(3)</sup>	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS <sup>(7)</sup>										Implied emission/ removal factor per area <sup>(10)</sup>	CHANGE IN CARBON STOCK <sup>(7)</sup>										Net CO <sub>2</sub> emissions/ removals
Identification code	Subdivision <sup>(4)</sup>	Area subject to the activity	Area of organic soils <sup>(9)</sup>	Carbon stock change in above-ground biomass per area <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass per area <sup>(5), (6)</sup>			Net carbon stock change in litter per area <sup>(5)</sup>	Net carbon stock change in dead wood per area <sup>(5)</sup>	Net carbon stock change in soils per area <sup>(5)</sup>			Carbon stock change in above-ground biomass <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass <sup>(5), (6)</sup>			Net C stock change in litter <sup>(5)</sup>	Net carbon stock change in dead wood <sup>(5)</sup>	Net carbon stock change in soils <sup>(5)</sup>		
				Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils	Organic soils		Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils	Organic soils <sup>(8)</sup>	
(Mg C/ha)										(Mg CO <sub>2</sub> /ha)	(Gg C)										(Gg CO <sub>2</sub> /ha)				
Total for activity B.3																									
[specify identification code]																									
	[specify subdivision]																								
	[specify subdivision]																								
[specify identification code]																									
	[specify subdivision]																								
...	...																								

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

- <sup>(1)</sup> If Grazing Land Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Grazing Land Management under Article 3.4.
- <sup>(2)</sup> If Grazing Land Management has been elected, this table and all relevant CRF tables should also be reported for the base year for Cropland Management.
- <sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management (if elected).
- <sup>(4)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
- <sup>(5)</sup> The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- <sup>(6)</sup> In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
- <sup>(7)</sup> Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).
- <sup>(8)</sup> The value reported here is an emission and not a carbon stock change.
- <sup>(9)</sup> This information is needed for the calculation of the net carbon stock changes in soils per area.
- <sup>(10)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and changing the sign for net CO<sub>2</sub> removals to be negative (-) and for net CO<sub>2</sub> emissions to be positive (+).

TABLE 5(KP-I)B.4 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO<sub>2</sub> EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOLElected Article 3.4 activities: Revegetation<sup>(1), (2)</sup>Country  
Year  
Submission

GEOGRAPHICAL LOCATION <sup>(3)</sup>	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS <sup>(7)</sup>										Implied emission/ removal factor per area <sup>(10)</sup>	CHANGE IN CARBON STOCK <sup>(7)</sup>										Net CO <sub>2</sub> emissions/ removals <sup>(1)</sup>	
Identification code	Subdivision <sup>(4)</sup>	Area subject to the activity	Area of organic soils <sup>(9)</sup>	Carbon stock change in above-ground biomass per area <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass per area <sup>(5), (6)</sup>			Net carbon stock change in litter per area <sup>(5)</sup>	Net carbon stock change in dead wood per area <sup>(5)</sup>	Net carbon stock change in soils per area <sup>(5)</sup>			Carbon stock change in above-ground biomass <sup>(5), (6)</sup>			Carbon stock change in below-ground biomass <sup>(5), (6)</sup>			Net C stock change in litter <sup>(5)</sup>	Net carbon stock change in dead wood <sup>(5)</sup>	Net carbon stock change in soils <sup>(5)</sup>			
				Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils	Organic soils		Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils	Organic soils <sup>(8)</sup>		
(kha)	(kha)	(Mg C/ha)										(Mg CO <sub>2</sub> /ha)	(Gg C)										(Gg CO <sub>2</sub> )			
Total for activity B.4																										
[specify identification code]																										
	[specify subdivision]																									
	[specify subdivision]																									
[specify identification code]																										
	[specify subdivision]																									
...	...																									

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> If Revegetation has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Revegetation under Article 3.4.

<sup>(2)</sup> If Revegetation has been elected, this table and all relevant CRF tables should also be reported for the base year for Revegetation.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation (if elected).

<sup>(4)</sup> Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

<sup>(5)</sup> The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

<sup>(6)</sup> In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.

<sup>(7)</sup> Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).

<sup>(8)</sup> The value reported here is an emission and not a carbon stock change.

<sup>(9)</sup> This information is needed for the calculation of the net carbon stock changes in soils per area.

<sup>(10)</sup> According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO<sub>2</sub> by multiplying C by 44/12 and changing the sign for net CO<sub>2</sub> removals to be negative (-) and for net CO<sub>2</sub> emissions to be positive (+).

**TABLE 5(KP-II)1 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY****ACTIVITIES UNDER THE KYOTO PROTOCOL****Direct N<sub>2</sub>O emissions from N fertilization<sup>(1), (2)</sup>**Country  
Year  
Submission

	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
Identification code of geographical location	Total amount of fertilizer applied (Gg N/year)	N <sub>2</sub> O-N emissions per unit of fertilizer (kg N <sub>2</sub> O-N/kg N) <sup>(3)</sup>	N <sub>2</sub> O (Gg)
<b>A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period<sup>(4)</sup></b>			
<i>[specify identification code]</i>			
...			
<b>A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period<sup>(4)</sup></b>			
<i>[specify identification code]</i>			
...			
<b>B.1. Forest Management (if elected)<sup>(5)</sup></b>			
<i>[specify identification code]</i>			
...			

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> N<sub>2</sub>O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N<sub>2</sub>O emissions from fertilization in the Agriculture sector. This should be explicitly indicated in the documentation box.

<sup>(2)</sup> Direct N<sub>2</sub>O emissions from fertilization are estimated following section 3.2.1.4.1 of the IPCC good practice guidance for LULUCF based on the amount of fertilizer applied to land under Forest Management. The indirect N<sub>2</sub>O emissions from Afforestation and Reforestation and land under Forest Management are estimated as part of the total indirect emissions in the Agriculture sector based on the total amount of fertilizer used in the country. Parties should show that double counting of N<sub>2</sub>O emissions from fertilization with Agriculture sector estimates has been avoided.

<sup>(3)</sup> In the calculation of the implied emission factor, N<sub>2</sub>O emissions are converted to N<sub>2</sub>O-N by multiplying by 28/44.

<sup>(4)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.

<sup>(5)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

**TABLE 5(KP-II)2 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES  
UNDER THE KYOTO PROTOCOL****N<sub>2</sub>O emissions from drainage of soils<sup>(1), (2)</sup>**Country  
Year  
Submission

Identification code of geographical location <sup>(3)</sup>	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Area of drained soils (kha)	N <sub>2</sub> O-N per area drained (kg N <sub>2</sub> O-N/ha) <sup>(4)</sup>	N <sub>2</sub> O (Gg)
<b>B.1. Forest Management (if elected)</b>			
<i>Total for organic soils</i>			
<i>Total for mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils			
Mineral soils			
...			

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Methodologies for estimating N<sub>2</sub>O emissions from drainage of soils are not addressed in the Revised 1996 IPCC Guidelines, but Appendix 3a.2 of the IPCC good practice guidance for LULUCF provides methodologies for consideration.

<sup>(2)</sup> N<sub>2</sub>O emissions from drainage of soils include those resulting from Forest Management. N<sub>2</sub>O emissions from drained Cropland and Grassland soils are covered in the Agriculture sector under Cultivation of Histosols.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

<sup>(4)</sup> In the calculation of the implied emission factor, N<sub>2</sub>O emissions are converted to N<sub>2</sub>O-N by multiplying by 28/44.

**TABLE 5(KP-II)3 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**  
**N<sub>2</sub>O emissions from disturbance associated with land-use conversion to cropland<sup>(1), (2)</sup>**

Country  
Year  
Submission

Identification code of geographical location	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Land area converted (kha)	N <sub>2</sub> O-N per area converted <sup>(5)</sup> (kg N <sub>2</sub> O-N/ha)	N <sub>2</sub> O (Gg)
<b>A.2. Deforestation<sup>(3), (6)</sup></b>			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils <sup>(7)</sup>			
Mineral soils <sup>(7)</sup>			
...			
<b>B.2. Cropland Management (if elected)<sup>(4), (8)</sup></b>			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils <sup>(7)</sup>			
Mineral soils <sup>(7)</sup>			
...			
<b>Information items<sup>(9)</sup></b>			
<b>A.2.1. Deforestation: units of land otherwise subject to elected activities under Article 3.4<sup>(6)</sup></b>			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils <sup>(7)</sup>			
Mineral soils <sup>(7)</sup>			
...			

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Methodologies for N<sub>2</sub>O emissions from disturbance associated with land-use conversion to Croplands are found in section 3.3.2.3.1.1 of the IPCC good practice guidance for LULUCF. N<sub>2</sub>O emissions from fertilization in the preceding land use and new land use should not be reported here. Parties should avoid double counting with N<sub>2</sub>O emissions from drainage and from cultivation of organic soils reported in Agriculture under Cultivation of Histosols.

<sup>(2)</sup> According to the IPCC good practice guidance for LULUCF N<sub>2</sub>O emissions from disturbance of soils are relevant only for land conversions to Cropland. N<sub>2</sub>O emissions from Cropland Management when Cropland is remaining Cropland are included in the Agriculture sector.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.

<sup>(4)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.

<sup>(5)</sup> In the calculation of the implied emission factor, N<sub>2</sub>O emissions are converted to N<sub>2</sub>O-N by multiplying by 28/44.

<sup>(6)</sup> N<sub>2</sub>O emissions associated with Deforestation followed by the establishment of Cropland should be reported under Deforestation even if Cropland Management is not elected under Article 3.4.

<sup>(7)</sup> Parties may separate data for organic and mineral soils, if they have data available.

<sup>(8)</sup> This includes N<sub>2</sub>O emissions in land subject to Cropland Management from disturbance of soils due to the conversion to Cropland of lands other than Forest Lands.

<sup>(9)</sup> Units of land subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (Article 7), attached to decision 22/CP.7.

**TABLE 5(KP-II)4 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL**  
**Carbon emissions from lime application<sup>(1)</sup>**

Country  
Year  
Submission

Identification code of geographical location <sup>(2)</sup>	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Total amount of lime applied (Mg/year)	Carbon emission per unit of lime (Mg C/Mg)	Carbon (Gg)
<b>A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period<sup>(2), (8), (9)</sup></b>			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO <sub>3</sub> )			
Dolomite (CaMg(CO <sub>3</sub> ) <sub>2</sub> )			
...			
<b>A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period<sup>(2), (8), (9)</sup></b>			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO <sub>3</sub> )			
Dolomite (CaMg(CO <sub>3</sub> ) <sub>2</sub> )			
...			
<b>A.2. Deforestation<sup>(3), (8), (9)</sup></b>			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO <sub>3</sub> )			
Dolomite (CaMg(CO <sub>3</sub> ) <sub>2</sub> )			
...			
<b>B.1. Forest Management (if elected)<sup>(4), (8), (9)</sup></b>			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO <sub>3</sub> )			
Dolomite (CaMg(CO <sub>3</sub> ) <sub>2</sub> )			
...			
<b>B.2. Cropland Management (if elected)<sup>(5), (8), (9)</sup></b>			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO <sub>3</sub> )			
Dolomite (CaMg(CO <sub>3</sub> ) <sub>2</sub> )			
...			
<b>B.3. Grazing Land Management (if elected)<sup>(6), (8), (9)</sup></b>			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO <sub>3</sub> )			
Dolomite (CaMg(CO <sub>3</sub> ) <sub>2</sub> )			
...			
<b>B.4. Revegetation (if elected)<sup>(7), (8), (9)</sup></b>			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO <sub>3</sub> )			
Dolomite (CaMg(CO <sub>3</sub> ) <sub>2</sub> )			
...			

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

- (1) Carbon emissions from agricultural lime application are addressed in sections 3.3.1.2.1.1 and 3.3.2.1.1.1 of the IPCC good practice guidance for LULUCF.  
(2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.  
(3) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.  
(4) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management, if elected.  
(5) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.  
(6) Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected.  
(7) Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation, if elected.  
(8) If Parties are not able to separate lime application for different geographical locations, they should include liming for all geographical locations in the total.  
(9) A Party may report aggregate estimates for total lime applications when data are not available for limestone and dolomite.

**TABLE 5(KP-II)5 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY  
ACTIVITIES UNDER THE KYOTO PROTOCOL**  
GHG emissions from biomass burning

Country  
Year  
Submission

Identification code of geographical location	ACTIVITY DATA			IMPLIED EMISSION FACTOR			EMISSIONS		
	Description <sup>(7)</sup>	Unit	Values	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub> <sup>(8)</sup>	CH <sub>4</sub> <sup>(8)</sup>	N <sub>2</sub> O
	Area (AB) or biomass burned (BB)	ha or kg dm		(Mg/activity data unit)			(Gg)		
<b>A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period<sup>(1), (9)</sup></b>									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
<b>A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period<sup>(1), (9)</sup></b>									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
<b>A.2. Deforestation<sup>(2), (9)</sup></b>									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
<b>B.1. Forest Management (if elected)<sup>(3), (9)</sup></b>									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
<b>B.2. Cropland Management (if elected)<sup>(4), (9), (10)</sup></b>									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
<b>B.3. Grazing Land Management (if elected)<sup>(5), (9), (11)</sup></b>									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
<b>B.4. Revegetation (if elected)<sup>(6), (9)</sup></b>									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									

**Documentation box:**

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

<sup>(1)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.

<sup>(2)</sup> Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.

<sup>(3)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management, if elected.

<sup>(4)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.

<sup>(5)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected.

<sup>(6)</sup> Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation, if elected.

<sup>(7)</sup> For each activity, activity data should be selected between area burned (AB) or biomass burned (BB). Units will be ha for area burned, and kg dm for biomass burned. The implied emission factor will refer to the selected activity data with an automatic change in the units.

<sup>(8)</sup> If CO<sub>2</sub> emissions from biomass burning are not already included in Tables 5(KP-I)A.1.1 to 5(KP-I)B.4, they should be reported here. This also includes the carbon component of CH<sub>4</sub>. This should be clearly documented in the documentation box and in the NIR. Parties that include all carbon stock changes in the carbon stock tables 5(KP-I)A.1.1 to 5(KP-I)B.4 should report IE (included elsewhere) in the CO<sub>2</sub> column.

<sup>(9)</sup> Parties should report controlled/prescribed burning and wildfires emissions separately, where appropriate.

<sup>(10)</sup> Burning of agricultural residues is included in the Agriculture sector.

<sup>(11)</sup> Greenhouse gas emissions from prescribed savannah burning are reported in the Agriculture sector.

## Draft decision -/CMP.1

### Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol

*The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,*

*Recalling*, in particular, Article 3, paragraphs 3 and 4, Article 5, paragraph 2, and Article 7, paragraph 1, of the Kyoto Protocol,

*Recalling also* decisions 11/CP.7, 19/CP.7, 21/CP.7, 22/CP.7 and 13/CP.9,

*Reaffirming* that anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol should be reported in a transparent, consistent, comparable, complete and accurate way,

*Having considered* the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice,

1. *Decides* that for the first commitment period Parties included in Annex I to the Convention that have ratified the Kyoto Protocol shall apply the good practice guidance for land use, land-use change and forestry, as developed by the Intergovernmental Panel on Climate Change, in a manner consistent with the Kyoto Protocol and draft decision -/CMP.1 (*Land use, land-use change and forestry*) and the annex to this draft decision,<sup>1</sup> for the purpose of providing information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry activities under Article 3, paragraph 3, and, if any, elected activities under Article 3, paragraph 4, in accordance with Article 5, paragraph 2 of the Kyoto Protocol;

2. *Decides* to use, for reporting information supplementary to annual greenhouse gas inventory information in the first commitment period, in addition to the elements specified in paragraphs 5–9 of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7, supplementary information to be included in an annex to the national inventory report, contained in annex I to this decision, as well as the tables of the common reporting format<sup>2</sup> for activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, contained in annex II to this decision;

3. *Requests* the secretariat to develop reporting software for the tables referred to in paragraph 2 above.

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<sup>1</sup> Noting that reporting methods contained in chapter 4 of the Intergovernmental Panel on Climate Change *Good Practice Guidance for Land Use, Land-use Change and Forestry*, should ensure that areas of land subject to land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, are identifiable.

<sup>2</sup> The common reporting format is a standardized format to be used by Parties for electronic reporting of estimates of greenhouse gas emissions and removals and any other relevant information. For technical reasons (for example, size of tables and fonts), the layout of the printed version of the tables of the common reporting format for land use, land-use change and forestry activities in this document cannot be standardized.

ANNEXES

*[to be incorporated in accordance with decision 15/CP.10, paragraph 5]*

## Decision 16/CP.10

### Issues relating to registry systems under Article 7, paragraph 4, of the Kyoto Protocol

*The Conference of the Parties,*

*Recalling* its decisions 11/CP.7, 15/CP.7, 16/CP.7, 17/CP.7, 18/CP.7, 19/CP.7, 24/CP.7, 24/CP.8 and 19/CP.9,

*Welcoming* the considerable progress that has been made by many Parties included in Annex I to the Convention in developing their national registries and by the secretariat in developing the specifications of the data exchange standards, the clean development mechanism registry and the international transaction log,<sup>1</sup>

*Recognizing* that, in order to facilitate regional greenhouse gas emissions trading schemes, Parties may establish registry systems which are additional to those referred to in decision 19/CP.7 and consistent with the modalities for the accounting of assigned amounts under Article 7, paragraph 4, of the Kyoto Protocol, hereinafter referred to as supplementary transaction logs,

*Recognizing* that the early establishment of registry systems is essential for the prompt start of the clean development mechanism under Article 12 of the Kyoto Protocol,

*Recognizing* the role of the compilation and accounting database under Article 7, paragraph 4, of the Kyoto Protocol in facilitating the automated checks of the international transaction log,

*Noting* the role of the secretariat, as the administrator of the international transaction log, in establishing and maintaining the international transaction log,

*Noting* the importance of effective, long-term cooperation among administrators of registry systems, namely of national registries, the clean development mechanism registry, the international transaction log and supplementary transaction logs,

1. *Requests* Parties to the Kyoto Protocol with a commitment inscribed in Annex B to inform the secretariat, prior to the twenty-second sessions of the subsidiary bodies (May 2005), of the organizations designated as national registry administrators, and where appropriate supplementary transaction log administrators, including organizations designated to perform this role on an interim basis;

2. *Takes note* that the general design requirements of the technical standards for data exchange between registry systems have been elaborated, in accordance with decision 24/CP.8, through the development of detailed functional and technical specifications;

3. *Reiterates* that national registries, the clean development mechanism registry and the international transaction log<sup>2</sup> shall implement the functional and technical specifications of these data exchange standards, including periodic updates developed through cooperation among administrators of registry systems, made available by the administrator of the international transaction log;

4. *Requests* the administrator of the international transaction log, in cooperation with administrators of other registry systems, to develop common operational procedures for implementation in all registry systems, as well as recommended practices and information-sharing measures for registry

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<sup>1</sup> Referred to in decision 19/CP.7 as the independent transaction log.

<sup>2</sup> Referred to in decision 19/CP.7 as the independent transaction log.

systems, in order to facilitate and promote compatibility, accuracy, efficiency and transparency in the operation of registry systems;

5. *Requests* the administrator of the international transaction log to include the following common operational procedures among those referred to in paragraph 4 above:

- (a) Standardized testing and independent assessment reporting for registry systems and measures to ensure their implementation of the data exchange standards, which include the automated checks to be performed by the international transaction log
- (b) Coordinated reconciliation of data between registry systems, on the basis of the reconciliation processes defined in the data exchange standards
- (c) Coordinated change management in the specifications of the data exchange standards, including the development, implementation and monitoring of changes
- (d) Initialization and maintenance of secure electronic communications, including in relation to the obligations and responsibilities of each registry system
- (e) Prevention and resolution of technical and operational problems;

6. *Requests* the administrator of the international transaction log:

- (a) To make publicly available the versions of the functional and technical specifications of the data exchange standards to be implemented by registry systems;
- (b) To make publicly available information on the functions of the international transaction log, including the automated checks to be performed;
- (c) To facilitate the cooperation among administrators of registry systems referred to in paragraphs 4 and 5 above and the involvement of appropriate experts from Parties to the Kyoto Protocol not included in Annex I to the Convention, in particular in relation to the preparation of standardized testing and independent assessment reporting for the international transaction log, as referred to in paragraph 5 (a) above;
- (d) To explore appropriate ways to exchange technical information with administrators of similar types of registry systems;
- (e) To initialize and maintain secure electronic communications with registries and supplementary transaction logs, on the basis of their fulfilment of technical requirements defined by the data exchange standards and the common operational procedures referred to in paragraphs 4 and 5 above;
- (f) To send notifications, as defined in the specifications of the data exchange standards, of actions to be carried out by registries and, where a registry has not undertaken an action within the specified time frame, to forward the relevant information to the Party concerned and make it available for the review of the Party under Article 8 of the Kyoto Protocol;
- (g) To access data maintained in the compilation and accounting database referred to in decision 19/CP.7 and other information systems to facilitate the automated checks of the international transaction log;

- (h) To forward to supplementary transaction logs data relating to Parties participating in regional greenhouse gas emissions trading schemes, for the technical implementation of such schemes;
- (i) To establish arrangements, including possible legal arrangements, with the administrators of registries and supplementary transaction logs, as necessary, on the basis of the common operational procedures referred to in paragraphs 4 and 5 above;
- (j) To elaborate standard electronic formats for the reporting of the information referred to in paragraph 7 (b) and (c) below;
- (k) To forward independent assessment reports of national registries, as referred to in paragraph 5 (a) above, including the results of standardized testing, for consideration as part of the review of national registries under Article 8 of the Kyoto Protocol;
- (l) To provide information to review teams under Article 8 of the Kyoto Protocol, upon their request, in order to facilitate their work;
- (m) To report annually to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol on organizational arrangements, activities and resource requirements and to make any necessary recommendations to enhance the operation of registry systems;

7. *Requests* the administrator of the international transaction log to make the following up-to-date information publicly available:

- (a) Information on the operational status of each registry system
- (b) Information on units for which a discrepancy or inconsistency has been identified by the international transaction log and units for which a discrepancy or inconsistency has not been resolved
- (c) Information on required actions specified in notifications sent by the international transaction log that have not been completed within the specified time frame
- (d) By 15 April each year, aggregated information on unit holdings in each registry at the end of the previous calendar year (based on Universal Time), by the unit and account types defined in the data exchange standards and at a level of detail consistent with that reported by Parties to the Kyoto Protocol included in Annex I to the Convention under Article 7, paragraph 1, of the Kyoto Protocol;

8. *Requests* the Chair of the Subsidiary Body for Scientific and Technological Advice, in accordance with decision 19/CP.7, to convene consultations, prior to the twenty-second session of the Subsidiary Body for Scientific and Technological Advice, with Parties to the Kyoto Protocol included and not included in Annex I to the Convention on the checks to be performed by the international transaction log and their conformity with the relevant provisions of decisions by the Conference of the Parties, and report the results of the consultations to the Subsidiary Body for Scientific and Technological Advice for consideration at its twenty-second session;

9. *Requests* the secretariat, as the administrator of the international transaction log, to report to the Subsidiary Body for Scientific and Technological Advice at its twenty-second session on progress regarding the implementation of the international transaction log, in particular in relation to the content and timing of the testing and initialization of registry systems, with a view to concluding the

testing of available registry systems prior to the first session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol;

10. *Further requests* the secretariat, as the administrator of the international transaction log, to conduct its standardized testing and independent assessment, and to report the results to the Subsidiary Body for Scientific and Technological Advice for consideration at its twenty-third session (November 2005);

11. *Expresses* concern about the current estimated USD 1.6 million<sup>3</sup> shortfall in resources for the work relating to registry systems in the biennium 2004–2005 vis-à-vis the resource requirements referred to in decision 16/CP.9 and additional needs arising from increased activity levels;

12. *Urges* Parties included in Annex II to the Convention that are Parties to the Kyoto Protocol to make contributions, in an expeditious manner, to the UNFCCC Trust Fund for Supplementary Activities in order to enable the full development, establishment and operation of the international transaction log during 2005, including the implementation of the additional activities requested in this decision;

13. *Requests* the secretariat to further specify the resource requirements for the operational activities of the administrator of the international transaction log during the biennium 2006–2007 and explore options in the draft programme budget for the biennium, to be considered by the Subsidiary Body for Implementation at its twenty-second session, for the predictable and sufficient provision of these resources;

14. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt a decision on the role and functions of the administrator of the international transaction log, in particular with respect to the data exchange standards and the cooperation among administrators of registry systems.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

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<sup>3</sup> This figure is based on salary costs as estimated in 2003 for the 2004–2005 biennium. It may be revised to reflect the effect of currency fluctuations.

## Decision 17/CP.10

### Standard electronic format for reporting Kyoto Protocol units<sup>1</sup>

*The Conference of the Parties,*

*Recalling* its decisions 11/CP.7, 16/CP.7, 17/CP.7, 18/CP.7, 19/CP.7, 22/CP.8 and 19/CP.9, and the relevant provisions of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its Article 7,

*Being aware* of its decision 13/CP.10,

*Having considered* the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice,

1. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt draft decision -/CMP.1 (*Standard electronic format for reporting Kyoto Protocol units*) below;
2. *Notes* the importance of the compilation and accounting database and that additional resources will be required for its establishment;
3. *Encourages* Parties included in Annex II to the Convention which are Parties to the Kyoto Protocol to make contributions to the UNFCCC Trust Fund For Supplementary Activities for the work on the compilation and accounting database in 2005;
4. *Requests* the secretariat to develop the compilation and accounting database in coordination with the development of the international transaction log and to report on progress to the Subsidiary Body for Scientific and Technological Advice;
5. *Further requests* the secretariat to consult with administrators of registry systems to facilitate the review of national registries and assigned amount information under Article 8 of the Kyoto Protocol.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

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<sup>1</sup> Emission reduction units, certified emission reductions, including temporary certified emission reductions and long-term certified emission reductions, assigned amount units and removal units.

## Draft decision -/CMP.1

### Standard electronic format for reporting Kyoto Protocol units<sup>1</sup>

*The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,*

*Recalling* the relevant provisions of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its Article 7 and decisions 11/CP.7, 16/CP.7, 17/CP.7, 18/CP.7, 19/CP.7, 19/CP.9 and 13/CP.10,

*Being aware* of the time frames for submission of information under Article 7 of the Kyoto Protocol established under decision -/CMP.1 (*Article 7*),

*Having considered* decision 17/CP.10,

1. *Adopts* the standard electronic format for reporting Kyoto Protocol units and the reporting instructions as contained in the annex to this decision, in accordance with paragraph 2 of section E of the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol (annex to draft decision -/CMP.1 (*Article 7*));
2. *Decides* that Parties included in Annex I to the Convention may use the formats elaborated by the administrator of the international transaction log in accordance with paragraph 6 (j) of decision 16/CP.10 to report information required under paragraphs 3 to 7 of section E of the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol (annex to draft decision -/CMP.1 (*Article 7*));
3. *Decides* that, where a Party included in Annex I to the Convention undertakes a corrective transaction to reflect a correction to the compilation and accounting database applied by the Compliance Committee, pursuant to chapter V, paragraph 5 (b), of the annex to decision -/CMP.1 (*Procedures and mechanisms relating to compliance under the Kyoto Protocol*), the information in the compilation and accounting database shall be appropriately amended to avoid double counting, following the review of the corrective transaction in accordance with Article 8 of the Kyoto Protocol and the resolution of any questions of implementation;
4. *Decides* to extend the code of practice for the treatment of confidential information for the reviews of inventories under Article 8 of the Kyoto Protocol<sup>2</sup> to the review of assigned amount information under Article 8 of the Kyoto Protocol.

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<sup>1</sup> Emission reduction units, certified emission reductions, including temporary certified emission reductions and long-term certified emission reductions, assigned amount units and removal units.

<sup>2</sup> Adopted by decisions 12/CP.9 and -/CMP.1 (*Issues relating to the implementation of Article 8 of the Kyoto Protocol*).

## ANNEX

## **Standard electronic format for reporting of information on Kyoto Protocol units<sup>1</sup>**

### **I. General reporting instructions**

1. The standard electronic format (SEF) is an essential part of submission under Article 7.1 of the Kyoto Protocol. It is designed to facilitate reporting of Kyoto Protocol units by Parties included in Annex I to the Convention (Annex I Parties) and review of Kyoto Protocol units.
2. Each Annex I Party shall annually report the SEF to the secretariat electronically. Any related information of a non-quantitative character shall be submitted separately. Unless otherwise indicated, Parties shall submit information for the previous calendar year (based on Universal Time). This is referred to as the 'reported year' (for example, in the 2010 SEF submission, the 'reported year' will be the 2009 calendar year).
3. For each commitment period, each Annex I Party shall submit the SEF in the year following the calendar year in which the Party first transferred or acquired Kyoto Protocol units. The first calendar year for which a Party reports this information shall in addition include any CERs that were forwarded by the clean development mechanism (CDM) registry to the registry accounts of project participants and Parties involved, under the prompt start of the CDM. Each Annex I Party shall submit the SEF annually thereafter until the expiration of the additional period for fulfilment of commitments for that commitment period.<sup>2</sup>
4. If an Annex I Party is undertaking transactions for two or more commitment periods simultaneously, then the Party shall provide a separate, complete report for each commitment period. Each report shall contain information only on those Kyoto Protocol units valid for that commitment period.<sup>3</sup>
5. The SEF consists of six tables. All values shall be recorded in the tables as positive, whole units. Negative values shall not be entered.
6. In accordance with the relevant provisions of the Kyoto Protocol, not all unit types are relevant for each account or transaction type. Where a cell is shaded in a table, the information or transaction does not apply for that particular unit type.
7. All tables shall be filled in completely. If no units of a particular type occurred for a transaction in the previous year, the Party shall enter NO in the cell for 'not occurring'.
8. In the interest of readability, descriptive titles are used in the SEF to refer to specific account and transaction types. Explanations of these descriptive titles and references to the pertinent provisions under the Kyoto Protocol are provided under the relevant table below.

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<sup>1</sup> Assigned amount units (AAUs), emission reduction units (ERUs), removal units (RMUs), certified emission reductions (CERs), including temporary certified emission reductions (tCERs) and long-term certified emission reductions (lCERs).

<sup>2</sup> For the first commitment period, the reported years will probably be 2007–2015. These years are illustrative in the SEF, and should be changed as appropriate by the Annex I Party.

<sup>3</sup> With the exception of table 3, which requires information on tCERs and lCERs that were valid in previous commitment periods.

## II. Instructions on individual tables

### A. Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year

9. In table 1, Annex I Parties shall provide information on the total quantities of Kyoto Protocol units in each account type, by unit type, in the national registry as of 1 January of the reported year.

10. Each Annex I Party shall report on the total quantities of Kyoto Protocol units, by unit type, held in each of the account types specified in the following paragraphs of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) as described below:

- (a) 'Party holding accounts' (paragraph 21 (a))
- (b) 'Entity holding accounts' (paragraph 21 (b))
- (c) 'Article 3.3/3.4 net source cancellation accounts' for cancellation of Kyoto Protocol units as a result of emissions from activities under Article 3.3 and 3.4 of the Kyoto Protocol (paragraph 21 (c))
- (d) 'Non-compliance cancellation account' for cancellation of Kyoto Protocol units following a determination by the compliance committee that the Party is not in compliance with its commitment under Article 3.1 (paragraph 21 (d))
- (e) 'Other cancellation accounts' for other cancellations (paragraph 21 (e)). Parties shall not include the quantities of any Kyoto Protocol units in the registry's mandatory cancellation accounts as defined in the data exchange standards
- (f) 'Retirement accounts' (paragraph 21 (f)).

11. In addition, each Annex I Party shall report on the total quantities of Kyoto Protocol units, by type, held in each of the account types specified in the following paragraphs of the annex to decision -CMP.1 (*Afforestation and reforestation project activities under the CDM*):

- (a) 'tCER replacement account for expiry' to cancel AAUs, CERs, ERUs, RMUs and/or tCERs for the purpose of replacing tCERs before expiry (paragraph 43)
- (b) 'lCER replacement account for expiry' to cancel AAUs, CERs, ERUs and/or RMUs for the purpose of replacing lCERs before expiry (paragraph 47 (a))<sup>4</sup>
- (c) 'lCER replacement account for reversal in storage' to cancel AAUs, CERs, ERUs, RMUs and/or lCERs from the same project activity for the purpose of replacing lCERs where there has been a reversal of removals by sinks (paragraph 47 (b))
- (d) 'lCER replacement account for non-submission of certification report', to cancel AAUs, CERs, ERUs, RMUs and/or lCERs from the same project activity for the purpose of replacing lCERs where a certification report has not been provided (paragraph 47 (c)).

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<sup>4</sup> The technical standards for data exchange between registries use separate account types to distinguish between different causes for replacement and to facilitate tracking of lCERs.

**B. Table 2 (a). Annual internal transactions**

12. In table 2 (a), Annex I Parties shall report information on the total quantities of Kyoto Protocol units involved in internal transactions (those that did not involve another registry) that occurred between 1 January and 31 December of the reported year, as described below, including any corrective transactions (see paragraph 42 below).

13. Under the Article 6 section, Annex I Parties shall report information relating to joint implementation projects under the Kyoto Protocol in accordance with the following paragraphs of the annex to decision -/CMP.1 (*Article 6*):

- (a) For 'Party-verified projects' (also referred to as 'track one' projects) Annex I Parties shall report information pertaining to projects where emission reductions or enhancement of removals have been verified by the host Party in accordance with paragraph 23 of the annex to decision -/CMP.1 (*Article 6*):
  - (i) Each Annex I Party shall report under 'Additions' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
  - (ii) The Party shall report under 'Subtractions' the corresponding quantity of AAUs converted, or, in the case of land use, land-use change and forestry (LULUCF) projects, the corresponding quantity of RMUs converted, pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
- (b) For 'independently verified projects' (also referred to as 'track two' projects), Annex I Parties shall report information pertaining to projects where emission reductions or enhancement of removals have been verified through the procedure under the Article 6 supervisory committee in accordance with paragraphs 30–45 of the annex to decision -/CMP.1 (*Article 6*):
  - (i) Each Annex I Party shall report under 'Additions' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
  - (ii) The Party shall report under 'Subtractions' the corresponding quantity of AAUs converted, or, in the case of LULUCF projects, the corresponding quantity of RMUs converted, pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).

14. Under the section 'Article 3.3 and 3.4 issuance or cancellation', each Annex I Party shall report information on its LULUCF activities, by individual activity, in accordance with the annex to decision -/CMP.1 (*Land use, land-use change and forestry*), and with its election of activities pursuant to paragraph 8 (c) and (d) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*):

- (a) For any activity that resulted in a net removal, each Annex I Party shall report under 'Additions' the total quantity of RMUs issued pursuant to paragraph 25 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
- (b) For any activity resulting in net emissions, each Party shall report under 'Subtractions' the total quantities of AAUs, ERUs, RMUs and/or CERs cancelled pursuant to

paragraph 32 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*). For any single activity, Parties shall **not** report a value under both 'Additions' and 'Subtractions'.

15. Under the section 'Article 12 afforestation and reforestation', each Annex I Party shall report information related to afforestation and reforestation project activities under the CDM specified in the following paragraphs of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*):<sup>5</sup>

- (a) 'Replacement of expired tCERs' – the total quantities of AAUs, CERs, ERUs, RMUs and/or tCERs that were transferred to the tCER replacement account (paragraph 44)
- (b) 'Replacement of expired ICERs' – the total quantities of AAUs, CERs, ERUs, and/or RMUs that were transferred to the ICER replacement account for expiry (paragraph 47 (a))
- (c) 'Replacement for reversal of storage' – the total quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for reversal of storage (paragraph 47 (b))
- (d) 'Replacement for non-submission of certification report' – the total quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for non-submission of certification report (paragraph 47 (c)).

16. Under 'Other cancellation', each Annex I Party shall report the total quantities of Kyoto Protocol units, by type, that were cancelled for other reasons. Parties shall not include the quantities of any Kyoto Protocol units in the registry's mandatory cancellation accounts as defined in the data exchange standards.

17. Each Annex I Party shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

18. In the box 'Retirement', each Annex I Party shall report under 'Retirement' the total quantities of Kyoto Protocol units, by type, that were transferred to the retirement account. These values shall not be included in the main body of table 2 (a).

### **C. Table 2 (b). Annual external transactions**

19. In table 2 (b), Annex I Parties shall report information on the total quantities of Kyoto Protocol units involved in external transactions (those that involved another registry) that occurred between 1 January and 31 December of the reported year, including any corrective transactions (see paragraph 42 below).

20. Each Annex I Party shall include a separate row for each registry (Party or CDM registry) to which it transferred, from which it acquired or from which it was forwarded, Kyoto Protocol units during the previous year:

- (a) Each Party shall report the quantities of all Kyoto Protocol units acquired from a registry, or forwarded from the CDM registry, by type, under 'Additions'
- (b) Each Party shall report the total quantities of Kyoto Protocol units transferred to that registry, by type, under 'Subtractions' on the same line.

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<sup>5</sup> Additional information relating to afforestation and reforestation project activities is reported in table 3.

21. Each Annex I Party shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

22. If an Annex I Party has transferred for the first time ERUs that were independently verified by the Article 6 supervisory committee, the Party shall indicate the total quantity of these ERUs in the 'Additional information' box. (Note that this quantity shall also be included in the main body of table 2 (b).)

#### **D. Table 2 (c). Total annual transactions**

23. Each Annex I Party shall add the sub-totals of table 2 (a) and table 2 (b) and report the corresponding quantities under 'Total' in table 2 (c).

#### **E. Table 3. Expiry, cancellation and replacement**

24. In table 3, Annex I Parties shall report information on the expiry, cancellation and replacement of tCERs and ICERs in accordance with the modalities and procedures for afforestation and reforestation project activities under the CDM specified in the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*). Parties shall include all transactions that occurred between 1 January and 31 December of the reported year, including any corrective transactions (see paragraph 42 below).

25. Each Annex I Party shall report the following information under the section 'Temporary CERs (tCERs)':

- (a) 'Expired in retirement and replacement accounts' – the quantity of tCERs that expired in the reported year in the retirement and tCER replacement account for the previous commitment period. (Note that these tCERs will have been valid for the previous commitment period and will expire in the final year of the commitment period.)
- (b) 'Replacement of expired tCERs' – the quantities of AAUs, CERs, ERUs, RMUs and/or tCERs that were transferred to the tCER replacement account pursuant to paragraph 43 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (c) 'Expired in holding accounts' – the quantity of tCERs that expired in all Party and entity holding accounts. (Note that these tCERs will have been valid for the previous commitment period and will expire in the final year of the commitment period.)
- (d) 'Cancellation of tCERs expired in holding accounts' – the quantity of tCERs that expired in all Party and entity holding accounts and that were subsequently moved to the mandatory cancellation account, pursuant to paragraph 53 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*).

26. Each Annex I Party shall report the following information under the section 'Long-term CERs (ICERs)':

- (a) 'Expired in retirement and replacement accounts' – the quantity of ICERs that expired in the reported year in the retirement and ICER replacement accounts for previous commitment periods. (Note that these ICERs will have been valid for a previous commitment period.)
- (b) 'Replacement of expired ICERs' – the quantities of AAUs, CERs, ERUs and/or RMUs that were transferred to the 'ICER Replacement account for expiry' pursuant to

paragraph 48 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*). Parties shall report quantities of Kyoto Protocol units transferred to replace ICERs due to expire in the current or future commitment periods

- (c) 'Expired in holding accounts' – the quantity of ICERs that expired in all Party and entity holding accounts. (Note that these ICERs will have been valid for a previous commitment period.)
- (d) 'Cancellation of ICERs expired in holding accounts' – the quantity of ICERs that expired in all Party and entity holding accounts and that were subsequently moved to the mandatory cancellation account, pursuant to paragraph 53 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (e) 'Subject to replacement for reversal of storage' – in the event that the Party has received notification(s) of a reversal of removals from a project activity from the Executive Board of the CDM, the quantity of ICERs that the Party is required to replace pursuant to that notification
- (f) 'Replacement for reversal of storage' – the quantities of AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity that were transferred to the 'ICER Replacement account for reversal of storage' pursuant to paragraph 49 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (g) 'Subject to replacement for non-submission of certification report' – in the event that the Party has received a notification(s) of non-submission of certification report from the Executive Board of the CDM, the quantity of ICERs that the Party is required to replace pursuant to that notification
- (h) 'Replacement for non-submission of certification report' – in the event that the Party has received a notification of non-submission of a certification report for a project, the quantities of AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity that were transferred to the 'ICER Replacement account for non-submission of certification' pursuant to paragraph 50 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*).

27. Annex I Parties shall sum the quantities of Kyoto Protocol units in each column and report these under 'Total'.

**F. Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year**

28. In table 4, Annex I Parties shall include information on the total quantities of Kyoto Protocol units in each account type, by unit type, in the national registry as of 31 December of the reported year.

29. Parties should refer to account type references for table 1.

**G. Table 5 (a). Summary information on additions and subtractions**

30. In table 5(a), Annex I Parties shall report cumulative information for the reported year and previously reported years to facilitate the recording of information for the commitment period in the compilation and accounting database in accordance with the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).

31. Under 'Starting values' each Annex I Party shall report:

- (a) 'Issuance pursuant to Article 3.7 and 3.8' – the total quantity of AAUs issued on the basis of their assigned amount under Article 3, paragraphs 7 and 8, pursuant to paragraph 23 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
- (b) 'Non-compliance cancellation' – if applicable, the quantities of Kyoto Protocol units, by type, that the Party cancelled pursuant to a determination by the compliance committee that the Party is not in compliance with its commitment under Article 3.1 for the previous commitment period pursuant to paragraph 37 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)<sup>6</sup>
- (c) 'Carry-over' – if applicable, the total quantities of AAUs, ERUs and/or CERs that were carried over from the previous commitment period pursuant to paragraph 15 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).<sup>7</sup>

32. Under the 'Annual transactions' section, each Annex I Party shall provide summary information on the transactions for the reported year and previously reported years for the commitment period:

- (a) For the reported year, each Party shall report the total quantities of Kyoto Protocol units, by type, from table 2 (c)
- (b) For all other years, the Party shall report the total quantities of Kyoto Protocol units, as reported in table 5 (a) in the previous SEF
- (c) Under 'Total', each Party shall report the sum to date of all transactions.

#### **H. Table 5 (b). Summary information on replacement**

33. In table 5 (b), Annex I Parties shall provide summary information relating to the replacement of tCERs and ICERs for each reported year for the commitment period.

34. Under 'Previous CPs', each Annex I Party shall report the total quantities of Kyoto Protocol units, by type, that were transferred to the 'tCER replacement account for expiry' and/or the 'ICER replacement account for expiry' in previous commitment periods to replace tCERs or ICERs due to expire in the current commitment period. For the first commitment period, Parties shall record NO in all cells in this row.

35. For the reported year, each Annex I Party shall report:

- (a) Under 'Requirement for replacement', the total quantities of tCERs and ICERs that expired in the reported year in retirement and replacement accounts for previous commitment periods or that are otherwise subject to replacement in that year
- (b) Under 'Replacement', the total quantities of Kyoto Protocol units, by type, cancelled to replace tCERs or ICERs. (Note that these quantities should match those reported under 'Total' in table 3.)

36. For all years prior to the reported year, the Annex I Party shall repeat the information under 'Requirement for replacement' and under 'Replacement' as reported in the previous SEF.

<sup>6</sup> This information will not be available until completion of the compliance assessment for the previous commitment period, following the expiration of the additional period for fulfilment of commitments.

<sup>7</sup> This information will not be available until completion of the compliance assessment for the previous commitment period, following the expiration of the additional period for fulfilment of commitments.

37. Under 'Total', each Annex I Party shall report the sum of each column. (Note that at the end of the commitment period, the total quantities of tCERs and lCERs under 'Requirement for replacement' should match the total quantities of Kyoto Protocol units under 'Replacement'.)

**I. Table 5 (c). Summary information on retirement**

38. In table 5 (c), Annex I Parties shall provide summary information on retirement to facilitate the compliance assessment at the end of the additional period for fulfilling commitments.

39. For the reported year, each Annex I Party shall report under 'Retirement', the total quantities of Kyoto Protocol units, by type, retired in that year for the purpose of demonstrating its compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol. (Note that these quantities should match those reported under 'Retirement' in table 2 (a).)

40. For all years prior to the reported year, the Annex I Party shall repeat the information as reported in the previous SEF.

41. Under 'Total', each Annex I Party shall report the sum of each column.

**J. Table 6. Memo item: Corrective transactions undertaken in the reported year**

42. In tables 6 (a) to (c), Annex I Parties shall report any corrective transactions undertaken in the reported year relating to previously reported years, including transactions to address a correction to the compilation and accounting database applied by the compliance committee, pursuant to paragraph 5 (b) in chapter V of the annex to decision -/CMP.1 (*Procedures and mechanisms relating to compliance under the Kyoto Protocol*). Note that quantities of Kyoto Protocol units reported here are included in the annual transactions reported in tables 2 and 3 and are reported in tables 6 (a) to (c) as a memo item for the purpose of transparency. Parties shall provide explanations for these transactions in accompanying text, as required by paragraph 8 of section E of the guidelines for reporting under Article 7 of the Kyoto Protocol.

Party  
Submission year  
Reported year  
Commitment Period

**Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year**

Account type	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Party holding accounts						
Entity holding accounts						
Article 3.3/3.4 net source cancellation accounts						
Non-compliance cancellation accounts						
Other cancellation accounts						
Retirement account						
tCER replacement account for expiry						
ICER replacement account for expiry						
ICER replacement account for reversal in storage						
ICER replacement account for non-submission of certification report						
<b>Total</b>						

Party  
Submission year  
Reported year  
Commitment Period

**Table 2 (a). Annual internal transactions**

Transaction type	Additions						Subtractions					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Article 6 issuance and conversion</b>												
Party-verified projects												
Independently verified projects												
<b>Article 3.3 and 3.4 issuance or cancellation</b>												
3.3 Afforestation and reforestation												
3.3 Deforestation												
3.4 Forest management												
3.4 Cropland management												
3.4 Grazing land management												
3.4 Revegetation												
<b>Article 12 afforestation and reforestation</b>												
Replacement of expired tCERs												
Replacement of expired ICERs												
Replacement for reversal of storage												
Replacement for non-submission of certification report												
<b>Other cancellation</b>												
<b>Sub-total</b>												

Transaction type	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Retirement</b>						

Party  
Submission year  
Reported year  
Commitment Period

**Table 2 (b). Annual external transactions**

[illegible]

### Additional information

[illegible]

**Table 2 (c). Total annual transactions**

[illegible]

Party  
Submission year  
Reported year  
Commitment Period

**Table 3. Expiry, cancellation and replacement**

Transaction or event type	Expiry, cancellation and requirement to replace		Replacement					
	Unit type		Unit type					
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Temporary CERs (tCERs)</b>								
Expired in retirement and replacement accounts								
Replacement of expired tCERs								
Expired in holding accounts								
Cancellation of tCERs expired in holding accounts								
<b>Long-term CERs (ICERs)</b>								
Expired in retirement and replacement accounts								
Replacement of expired ICERs								
Expired in holding accounts								
Cancellation of ICERs expired in holding accounts								
Subject to replacement for reversal of storage								
Replacement for reversal of storage								
Subject to replacement for non-submission of certification report								
Replacement for non-submission of certification report								
<b>Total</b>								

Party  
Submission year  
Reported year  
Commitment Period

**Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year**

Account type	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Party holding accounts						
Entity holding accounts						
Article 3.3/3.4 net source cancellation accounts						
Non-compliance cancellation accounts						
Other cancellation accounts						
Retirement account						
tCER replacement account for expiry						
ICER replacement account for expiry						
ICER replacement account for reversal in storage						
ICER replacement account for non-submission of certification report						
<b>Total</b>						

Party  
Submission year  
Reported year  
Commitment Period

**Table 5 (a). Summary information on additions and subtractions**

	Additions						Subtractions					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Starting values</b>												
Issuance pursuant to Article 3.7 and 3.8												
Non-compliance cancellation												
Carry-over												
<b>Sub-total</b>												
<b>Annual transactions</b>												
Year 0 (2007)												
Year 1 (2008)												
Year 2 (2009)												
Year 3 (2010)												
Year 4 (2011)												
Year 5 (2012)												
Year 6 (2013)												
Year 7 (2014)												
Year 8 (2015)												
<b>Sub-total</b>												
<b>Total</b>												

**Table 5 (b). Summary information on replacement**

	Requirement for replacement		Replacement					
	Unit type		Unit type					
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Previous CPs</b>								
Year 1 (2008)								
Year 2 (2009)								
Year 3 (2010)								
Year 4 (2011)								
Year 5 (2012)								
Year 6 (2013)								
Year 7 (2014)								
Year 8 (2015)								
<b>Total</b>								

**Table 5 (c). Summary information on retirement**

Year	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Year 1 (2008)						
Year 2 (2009)						
Year 3 (2010)						
Year 4 (2011)						
Year 5 (2012)						
Year 6 (2013)						
Year 7 (2014)						
Year 8 (2015)						
<b>Total</b>						

Party  
 Submission year  
 Reported year  
 Commitment Period

**Table 6 (a). Memo item: Corrective transactions relating to additions and subtractions**

	Additions						Subtractions					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transactions												

**Table 6 (b). Memo item: Corrective transactions relating to replacement**

	Requirement for replacement		Replacement					
	Unit type		Unit type					
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transactions								

**Table 6 (c). Memo item: Corrective transactions relating to retirement**

	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transactions						

## Decision 18/CP.10

### **Issues relating to the technical review of greenhouse gas inventories of Parties included in Annex I to the Convention and the implementation of Article 8 of the Kyoto Protocol**

*The Conference of the Parties,*

*Recalling* Article 12, paragraph 9, of the Convention and decisions 23/CP.7, 19/CP.8, 12/CP.9 and 21/CP.9,

*Having considered* the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice,

1. *Requests* Parties included in Annex I to the Convention (Annex I Parties) whose inventories contain information that is designated as confidential to provide this information during centralized and in-country reviews, at the request of an expert review team, in accordance with the code of practice for the treatment of confidential information adopted by decision 12/CP.9;
2. *Requests* the secretariat to facilitate timely access by expert review teams to information during these reviews, in accordance with the code of practice for the treatment of confidential information adopted by decision 12/CP.9;
3. *Decides* that an Annex I Party may, at its discretion and in cooperation with the secretariat, make confidential inventory information available to expert review teams during those periods in which experts are neither present in the country under review nor at the offices of the secretariat, through appropriate procedures, provided that these procedures do not entail additional financial costs for the secretariat. A Party's decision not to submit confidential information in those periods does not constitute an inconsistency with the reporting requirements relating to Annex I Parties' greenhouse gas inventories;
4. *Requests* the secretariat to avoid the organization of further desk reviews for those Annex I Parties where it is known that the expert review team could not access confidential information requested during a desk review, and instead subject those Parties to centralized or in-country reviews, to the extent that resources permit;
5. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its first session adopt draft decision -/CMP.1 (*Issues relating to the implementation of Article 8 of the Kyoto Protocol*) below.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

## **Draft decision -/CMP.1**

### **Issues relating to the implementation of Article 8 of the Kyoto Protocol**

*The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,*

*Recalling* decisions 23/CP.7, in particular paragraph 9 of the annex to draft decision -/CMP (*Guidelines for review under Article 8 of the Kyoto Protocol*) attached to that decision, 12/CP.9 and 21/CP.9,

*Having considered* decision 18/CP.10,

1. *Decides* that the content of the paragraphs 1 to 4 of decision 18/CP.10 relating to access to confidential information by inventory expert review teams for the technical review of greenhouse gas inventories of Parties included in Annex I to the Convention (Annex I Parties), shall apply and be given full effect for the reviews of inventories under Article 8 of the Kyoto Protocol;
2. *Decides* that the expert review team shall note in the review report the relevant information requested by the expert review team, that was designated as confidential by the Annex I Party, to which it did not have access;
3. *Decides* that, as an exception to paragraph 10 of the technical guidance on methodologies for adjustments annexed to decision -/CMP.1 (*Technical guidance on methodologies for adjustments under Article 5, paragraph 2, of the Kyoto Protocol*) attached to decision 20/CP.9, an expert review team may recommend, on the basis of review of inventory information of an Annex I Party that is designated as confidential by this Party, the retroactive application of an adjustment for the relevant years of the commitment period for which a review team was not given opportunities to access the confidential information in question, as noted in previous review reports;
4. *Decides* that, with respect to any adjustments applied retroactively in accordance with paragraph 3 above, only the adjustment applied for the current inventory year under review shall be relevant for the eligibility requirements laid out in paragraph 3 (e) of draft decision -/CMP.1 (*Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol*) attached to decision 22/CP.7;
5. *Decides* that, for the inventory submitted for the final year of the commitment period, all Annex I Parties shall be subject to in-country or centralized reviews.

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