The Conference of the Parties,

Recalling its decisions 4/CP.1 and 9/CP.2,

Endorsing the relevant conclusions of the Subsidiary Body for Scientific and Technological Advice at its fourth session (FCCC/SBSTA/1996/20, paras. 30 and 54),

1. Reaffirms that Parties should use the Revised 1996 Guidelines for National Greenhouse Gas Inventories of the Intergovernmental Panel on Climate Change (IPCC) to estimate and report on anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol;

2. Affirms that the actual emissions of hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride should be estimated, where data are available, and used for the reporting of emissions. Parties should make every effort to develop the necessary sources of data;
3. *Reaffirms* that global warming potentials (GWPs) used by Parties should be those provided by the IPCC in its Second Assessment Report (“1995 IPCC GWP values”) based on the effects of the greenhouse gases over a 100-year time horizon, taking into account the inherent and complicated uncertainties involved in global warming potential estimates. In addition, for information purposes only, Parties may also use another time horizon, as provided in the Second Assessment Report;

4. *Recalls* that, under the Revised 1996 Guidelines for National Greenhouse Gas Inventories of the IPCC, emissions based upon fuel sold to ships or aircraft engaged in international transport should not be included in national totals, but reported separately; and *urges* the Subsidiary Body for Scientific and Technological Advice to further elaborate on the inclusion of these emissions in the overall greenhouse gas inventories of the Parties; and

5. *Decides* that emissions resulting from multilateral operations pursuant to the United Nations Charter shall not be included in national totals, but reported separately. Emissions related to other operations shall be included in the national emissions totals of one or more Parties involved.