

## Submission by the Government of Japan

Further views on issues related to Land use, land-use change and forestry (LULUCF) as mentioned in paragraphs 116 - 118 of document FCCC/SBSTA/2012/2 and paragraph 5 of document FCCC/SBSTA/2012/L.30

(19 April, 2013)

Japan welcomes the opportunity to submit its views in response to the recall made by Subsidiary Body for Scientific and Technological Advice (SBSTA) at its thirty-seventh session (FCCC/SBSTA/2012/L.30, paragraph 5) on issues related to LULUCF as mentioned in the paragraphs 116-118 of document FCCC/SBSTA/2012/2.

Japan has submitted its preliminary views on the issues, in particular, regarding more comprehensive accounting of anthropogenic emissions by sources and removals by sinks from LULUCF including through a more inclusive activity-based approach or a land-based approach ([http://unfccc.int/files/methods\\_science/redd/application/pdf/japan\\_submission\\_comprehensive\\_accounting.pdf](http://unfccc.int/files/methods_science/redd/application/pdf/japan_submission_comprehensive_accounting.pdf)), which remain valid for the continued consideration by SBSTA in 2013 and onward. This submission presents Japan's further views on more comprehensive accounting.

### 1. General Comments

The LULUCF sector is one of the major sinks/sources of the greenhouse gases (GHGs), therefore it is imperative to tackle with this sector for mitigation of and adaptation to the climate change. We would like to highlight that Article 4 of the Convention<sup>1</sup> proclaims conservation and enhancement of both sinks and reservoirs of GHGs. In order to fully materialize the functions of LULUCF sector, it should be explored to appropriately evaluate its function as reservoirs (carbon stock) as well as sinks (carbon flow).

Japan believes that comprehensive accounting of the LULUCF can be realized by either activity-based or land-based approach. Comprehensive accounting with appropriately constructed methodologies for whichever approaches would be effective to prevent alleged "pick-and-choose" and "loophole" issues concerning LULUCF sector accounting. SBSTA should also consider comprehensive accounting from other aspects such as its impacts to respective LULUCF activities, incentives to sustainable land-use management, LULUCF sector's role in mitigation, and implication to offset emission reductions.

### 2. Points to Be Discussed

(i) Provision of incentives to sustainable land management that will enhance removals and reduce emissions of GHGs

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<sup>1</sup> Article 4, 1(d) of the Convention reads as follows. *"Promote sustainable management, and promote and cooperate in the conservation and enhancement, as appropriate, of sinks and reservoirs of all greenhouse gases not controlled by the Montreal Protocol, including biomass, forests and oceans as well as other terrestrial, coastal and marine ecosystems."*

The post-2020 LULUCF accounting rule should be constructed so that it will provide for incentives to sustainable land management by Parties with different national circumstances. Allowing both activity-based and land-based approaches will be one of such measures. Activity-based approach can be linked with domestic policies to promote removals and curtail emissions of GHGs such as sustainable land management and thus can serve as direct incentives for implementation of domestic policies. In contrast, the linkage between land-based approach and the way it provides incentives for domestic policy does not seem so clear.

(ii) Consistency of the LULUCF accounting from commitment periods under the Kyoto Protocol through post-2020 framework

Consistency is one of the underlying principles of GHG inventory, and gap in the LULUCF accounting methodologies between pre- and post-2020 periods should be minimized to the extent possible. Simple and practicable guidance should be given how to address this issue, possibly by recalculation or well-documented explanation about the gap by Parties.

(iii) Transitional management from the accounting in place to a more comprehensive accounting in a feasible and efficient manner, including accommodation of both activity-based and land-based approaches in respect of different national circumstances

More comprehensive accounting should be carried out in a way that avoids imposing excessive burdens on Parties in terms of financial and human resources, and that Parties can utilize existing national inventory systems established for their LULUCF accounting under the Kyoto Protocol to the maximum extent possible.

(iv) Accounting rules under the post-2020 framework where all Parties will participate

Basic treatment of the LULUCF sector (e.g., definitions of activity/land categories, pools to be accounted, etc.) should be conceived taking into consideration that the accounting methodology would apply to all Parties under the post-2020 framework.

### **3. Overall Procedure**

Since more comprehensive accounting of the LULUCF sector is an important element of the post-2020 framework, Japan believes that deliberations on this issue at SBSTA will provide a good input to the discussion under the ADP.