

Annual status report of the annual inventory of New Zealand

1. This status report was prepared by the secretariat as part of the initial check of the annual inventory submitted in accordance with decision 15/CMP.1. It reflects the content of the inventory submission of 2009 as originally submitted by the Party.

2. In this report, the following abbreviations are used:

A: afforestation AAU: assigned amount unit CER: certified emission reduction CM: cropland management CRF: common reporting format D: deforestation ERU: emission reduction unit FM: forest management GM: grazing land management GHG: greenhouse gas KP-LULUCF: Article 3, paragraphs 3 and 4, activities under the Kyoto Protocol ICER: long-term certified emission reduction LULUCF: land use, land-use change and forestry NIR: national inventory report R: reforestation RMU: removal unit **RV:** revegetation SBDT: sectoral background data tables SEF: standard electronic format tCER: temporary certified emission reduction

Notation keys C: confidential IE: included elsewhere NA: not applicable NE: not estimated NO: not occurring

Greenhouse gases CO₂: carbon dioxide CH₄: methane N₂O: nitrous oxide HFCs: hydrofluorocarbons PFCs: perfluorocarbons SF₆: sulphur hexafluoride NO_X: nitrogen oxides CO: carbon monoxide NMVOCs: non-methane volatile organic compounds SO₂: sulphur dioxide

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		GREEN	HOUSE	GAS IN	VENTO	ORY SUB	MISSION	ſ			
		Date of	receipt		Date of	resubmi	ssion	Comment	s		
a	NIR	15 April	2009								
latio	CRF tables ^a	15 April	2009								
forn	Additional information ^b										
General information	CRF provided for years	1990–20	007		-				_		
ener	Base year or period ^c	1990			Base ye	ar for HF	Cs, PFCs a	nd SF ₆ ^d	1990	_	
Ŭ	Gases covered	CO_2	CH_4	N ₂ O	HFCs	PFCs	SF ₆	NO _X	CO	NMVOCs	SO_2
		✓	\checkmark	✓	✓	✓	✓	✓	✓	✓	✓
NIR	Description		anization es ^e (decis			ws the stru	ucture as o	utlined in tl	ne revised	d UNFCCC re	eporting
Z	Language of NIR	English									
CRF ^f	Missing source category larger than 7 per cent for categories included in Annex A to the Kyoto Protocol	No miss	ing sourc	ce catego	ry larger	than 7 pe	er cent has	been identi	fied.		

	SUBMISSION O	F SUPPLEMEN	TARY INFORMATIO	N UNDER ARTICLE 7.1
		Date of receipt	Date of resubmission	Comments
of tion ^g	KP-LULUCF information ^h	15 April 2009		The information is included in annex 8 to the NIR.
eporting informs	KP-LULUCF CRF ⁱ			CRF provided for years:
I A	Information on Kyoto units (ERUs, CERs, RMUs and AAUs ⁱ)			
itary enta	SEF ^k with Kyoto units	15 April 2009		
Voluntary	Change in national system ¹	15 April 2009		The information is included in annex 8 to the NIR.
Volun supplem	Change in national registry ¹	15 April 2009		The information is included in annex 8 to the NIR.
	Minimization of adverse impacts ¹	15 April 2009		The information is included in annex 8 to the NIR.

^a CRF tables are contained in document FCCC/SBSTA/2006/9, annex II.

^b Additional information can be any information submitted by a Party in conjunction with the NIR or CRF tables.

^c Parties included in Annex I to the Convention undergoing the process of transition to a market economy may use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

^d A Party may select 1990 or 1995 as the base year for the fluorinated gases in accordance with Article 3, paragraph 8, of the Kyoto Protocol.
 ^e "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines for annual inventories" (FCCC/SBSTA/2006/9).

^f A Party has not reported an estimate for an Annex A category that accounted for 7 per cent or more of the Party's aggregate emissions (decision 15/CMP.1, para. 3 (b)).

^g Parties are required to submit supplementary information under Article 7, paragraph 1, of the Kyoto Protocol from the 2010 submission; however, they may elect to submit this information on a voluntary basis before this submission.

^h Parties are required to include in their annual inventories information on anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, in accordance decision 15/CMP.1, annex, paragraphs 5–9.

¹ Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.3. Parties are required to report these tables on a mandatory basis commencing with the 2010 submission; however, they may elect to report these tables on a voluntary basis before this submission. Parties may also elect to report these tables for the base year or 1990.

^j Parties are required to include in their annual inventory information on ERUs, CERs, tCERs, ICERs, AAUs and RMUs, in accordance with decision 15/CMP.1, annex, section E.

^k SEF for reporting Kyoto Protocol units, as adopted under decision 14/CMP.1 and required by decision 15/CMP.1, annex, paragraph 11.
¹ The requirements for Parties to report on changes in national systems in accordance with Article 5, paragraph 1, changes in national registries, and the minimization of adverse impacts in accordance with Article 3, paragraph 14, are set out in sections F, G and H, respectively, of the annex to decision 15/CMP.1.

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	Provis	sion of informat	ion for th	e lates	st reporte		RT I ventory	year i	n the con	nmon re	eporting	format: 2	2007		
		Energy	Indust proces		Solvent other product	r	Agricu	ılture	LU	LUCF	KF	P-LULUCH	Pa	Wa	ste
	Sectoral report tables	1 🗸	2(I)	\checkmark	3	✓	4	\checkmark	4	5 🗸	5(H	KP)		6	✓
	tables		2(II)	\checkmark											
	Sectoral background	1.A(a) 🗸	2(I).A-G	~	3.A-D	✓	4.A	✓	5.A	√	5(KP-])A.1.1	(5.A	✓
	data tables	1.A(b) 🗸	2(II).C	✓			4.B(a)	✓	5.H	_	5(KP-)	· · · · · · · · · · · · · · · · · · ·	(6.B	✓
		1.A(c) ✓	2(II).E	✓			4.B(b)	✓	5.0		5(KP-]		(6.C	✓
		1.A(d) ✓	2(II).F	\checkmark			4.C	✓	5.I	o ✓	5(KP				
		1.B.1 ✓					4.D	✓	5.I	Ξ ✓	5(H I)A.	КР- 2.1.			
		1.B.2 ✓				Ī	4.E	✓	5.1	F 🗸	5(KP-				
		1.C 🗸					4.F	✓	5 (I) 🗸	5(KP-	I)B.2.			
Tables		Bunkers separa	tely 🗸						5 (II) 🗸	5(KP-	I)B.3.			
Tał									5 (III) 🗸	5(KP-	I)B.4.			
									5 (IV) 🗸	5(KF	P-II)1			
									5 (V) 🗸	5(KF	P-II)2			
											5(KF	P-II)3			
											5(KF	P-II)4			
												P-II)5			
												unting ble			
	Summary tables	Summary 1.A		✓	Summar	y 1.B	:		✓	Summa		I.			✓
	Other tables	Summary 3		✓	Table 7	(Key	categorie	es)	✓	Table 9	(a) (Com	pleteness))		✓
		Table 10 (Trend	ls)	~						Table 9	(b) (Con	pleteness))		✓
	Comments														
als	Provided for gases	CO₂ ✓	0	CH₄ ✓	*	N	20 ✓		HFCs	✓	PFO	Cs ✓		SF ₆ ✓	/
Totals	Provided for years	1990–2007	19	90–20	07	199	0–2007		1992–2	007	1990)–2007	19	990–20	007
2	Comparison of	Reference a	pproach		Sectora	al app	oroach		Differen			If diffe	rence is		than
CO_2	CO ₂ from fuel combustion	✓ ×				✓			2	per cent		Explanat	2 per c ion pro		
\mathbf{SF}_6	Disaggregation b	by species			H	HFCs				PFCs			SFe	5	0
Cs, 5						\checkmark				\checkmark					
s, PF	Reporting of act emission estimat				Actual		Potential		Actual	Po	tential	Actua	al	Poter	ntial
HFCs, PFCs, SF ₆	halocarbons and				✓		✓		✓		✓	~		~	1
u	Used in	Summary table	1.A		✓ Se	ctora	l report t	ables		✓	Sectoral l	backgroun	d data 1	tables	✓
Notation keys	Comments														

^a Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and , if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.3.

								Prov	vision	of com	mon re		ART I ng forn		oles for	r years	repor	ted						
													Years											
-				Base year ^a	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Information gaps relating to reporting ^b	Comments
_	Se	ectoral report: 7	Table 1		\checkmark	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark		
		Table 1.A(a)			~	✓	\checkmark	~	✓	✓	✓	✓	>	\checkmark	✓	~	✓	✓	✓	✓	✓	✓		
		Table 1.A(b)			\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark										
Energy	F	Table 1.A(c)			\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark										
Ene	SBDT	Table 1.A(d)			\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark										
	v.	Table 1.D.1			\checkmark	✓	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark								
		Table 1.B.2			\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark	✓	\checkmark	\checkmark	\checkmark		
		Table 1.C			\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark										
			Table 2(I)		✓	✓	✓	~	✓	✓	✓	✓	✓	✓	✓	~	✓	✓	✓	✓	✓	✓		
ses	Se	ectoral reports:	Table 2(II)		✓	✓	✓	~	✓	✓	✓	✓	✓	✓	✓	~	✓	✓	✓	✓	✓	✓		
ces		Table 2(I).A–G	ŕ		~	✓	\checkmark	~	✓	✓	✓	\checkmark	>	\checkmark	✓	~	\checkmark	✓	\checkmark	✓	✓	✓		
pr0		Table 2(II).C			~	\checkmark	\checkmark	~	\checkmark	\checkmark	\checkmark	✓	~	\checkmark	✓	~	✓	\checkmark	✓	✓	\checkmark	✓		
Industrial processes	SRDT	Table 2(II).E			~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~		No numerical data are reported in this table, but notation key NO is used.
		Table 2(II).F			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Se	ectoral report: 7	Table 3		\checkmark	\checkmark	✓	✓	\checkmark	✓	✓	✓	\checkmark	✓	\checkmark	✓	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark		
Solvent	SBDT	Table 3.A–D			~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~		

						Deres	vision	- E				ART I				4-J (-		- - 1)					
			1		_	Pro	vision	of com	mon r	eporu		rat ta Years	bles 10	r years	s repor	tea (c	onunu	ea)				1	
			Base year ^a	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Information gaps relating to reporting ^b	Comments
	Se	ectoral report: Table 4		~	✓	\checkmark	✓	\checkmark	✓	✓	✓	>	✓	✓	~	\checkmark	✓	✓	✓	\checkmark	✓		
		Table 4.A		✓	~	✓	~	✓	✓	✓	✓	~	✓	✓	~	✓	✓	✓	✓	\checkmark	✓		
		Table 4.B(a)		✓	~	✓	~	✓	~	~	✓	~	~	~	~	✓	✓	~	✓	\checkmark	~		
e		Table 4.B(b)		✓	✓	~	✓	~	~	~	✓	✓	~	~	~	✓	✓	~	✓	\checkmark	~		
Agriculture	SBDT	Table 4.C		~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~		No numerical data are reported in this table, but notation key NO is used.
		Table 4.D		✓	~	~	~	~	~	~	✓	✓	✓	✓	~	✓	\checkmark	✓	✓	\checkmark	✓		
		Table 4.E		✓	~	✓	~	✓	✓	✓	✓	✓	✓	~	~	✓	✓	~	✓	\checkmark	✓		
		Table 4.F		\checkmark	✓	✓	✓	✓	✓	✓	✓	\checkmark	✓	✓	✓	✓	✓	✓	✓	\checkmark	✓		
	Se	ectoral report: Table 5		\checkmark	\checkmark	✓	\checkmark	✓	✓	✓	\checkmark	✓	✓	✓	\checkmark	✓	✓	✓	✓	\checkmark	\checkmark		
		Table 5.A		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	\checkmark	✓		
		Table 5.B		✓	\checkmark	\checkmark	\checkmark	\checkmark	✓	✓	\checkmark	\checkmark	✓	✓	✓	✓	\checkmark	✓	✓	\checkmark	✓		
		Table 5.C		✓	\checkmark	\checkmark	\checkmark	\checkmark	✓	✓	\checkmark	\checkmark	✓	✓	✓	✓	\checkmark	✓	✓	\checkmark	✓		
		Table 5.D		✓	\checkmark	\checkmark	\checkmark	\checkmark	✓	✓	\checkmark	✓	✓	✓	✓	✓	\checkmark	✓	✓	\checkmark	✓		
		Table 5.E		\checkmark	✓	\checkmark	✓	\checkmark	✓	✓	\checkmark	\checkmark	✓	✓	✓	✓	✓	\checkmark	✓	\checkmark	✓		
		Table 5.F		✓	\checkmark	\checkmark	\checkmark	\checkmark	✓	✓	\checkmark	✓	✓	✓	✓	✓	\checkmark	✓	✓	\checkmark	✓		
LULUCF	SBDT	Table 5 (I)		~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~		No numerical data are reported in this table, but notation key IE is used.
		Table 5 (II)		~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~		No numerical data are reported in this table, but notation key NE is used.
		Table 5 (III)		\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark										
		Table 5 (IV)		\checkmark	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	\checkmark	✓		
		Table 5 (V)		\checkmark	✓	✓	✓	✓	✓	✓	\checkmark	✓	✓	✓	✓	✓	✓	✓	✓	\checkmark	✓		

						Pro	vision	of con	ımon r	eporti		PART I mat ta	II ables fo	or veai	s repo	rted (contin	ued)					
			1							-		Years				`							
			Base year ^a	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Information gaps relating to reporting ^b	Comments
	Se	ctoral report: Table 5 (KP)																					
		Table 5 (KP-I) A.1.1																					
		Table 5 (KP-I)A.1.2																					
		Table 5 (KP-I) A.1.3																					
		Table 5 (KP-I) A.2																					
		Table 5 (KP-I) A.2.1																					
Ъ.		Table 5 (KP-I) B.1																					
'nC	E	Table 5 (KP-I) B.2																					
KP-LULUCF ^e	SBD	Table 5 (KP-I) B.2Table 5 (KP-I) B.3																					
I-U		Table 5 (KP-I) B.4																					
Ŧ		Table 5 (KP-II) 1																					
		Table 5 (KP-II) 2																					
		Table 5 (KP-II) 3																					
		Table 5 (KP-II) 4																					
		Table 5 (KP-II) 5																					
	Ac	counting table																					

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						Pro	vision	of com	mon r	eporti		ART I nat tal		r years	s repor	ted (co	ontinu	ed)					
												Years											
			Base year ^a	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Information gaps relating to reporting ^b	Comments
	Se	ctoral report: Table 6		\checkmark	✓	✓	\checkmark	~	✓	✓	✓	✓	✓	✓	✓	✓	~	✓	✓	✓	✓		
Waste	Г	Table 6.A		\checkmark	\checkmark	~	\checkmark	>	\checkmark	✓	✓	\checkmark	\checkmark	✓	~	✓	✓	✓	\checkmark	\checkmark	✓		
Wa	SBDT	Table 6.B		\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark	\checkmark	✓		
	S	Table 6.C		\checkmark	✓	~	\checkmark	>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Summary 1.A		\checkmark	✓	\checkmark	\checkmark	✓	✓	✓	✓	✓	\checkmark	✓	\checkmark	✓	✓	✓	✓	✓	✓		
		Summary 1.B		\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	\checkmark	✓		
tables		Summary 2 (CO ₂ equivalent emissions)		✓	~	~	~	~	~	~	~	~	✓	~	~	~	~	~	~	~	~		
other ta		Summary 3 (Methods/emission factors)		\checkmark	~	>	~	>	✓	✓	✓	~	~	~	✓	~	~	~	~	~	~		
l otl	TO	Table 7 (Key categories)		\checkmark															✓	✓	✓		
ry and	SBDT	Table 8(a) (Recalculation – recalculated data)		\checkmark	~	~	~	~	~	~	~	~	✓	~	~	~	~	~	~	~			
Summary		Table 8(b) (Recalculation – explanatory information)		~	~	>	~	~	~	~	~	~	~	~	~	~	~	~	~	~			
Su		Table 9(a) (Completeness)		✓	✓	✓	\checkmark	✓	~	✓	✓	✓	✓	✓	✓	✓	✓	~	✓	\checkmark	✓		
		Table 9(b) (Completeness)		\checkmark	✓	\checkmark	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 10 (Trends)		\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	✓	✓	✓	✓	\checkmark	\checkmark	✓	\checkmark	\checkmark	✓	\checkmark	✓		

^a Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4. ^b This column indicates that reporting gaps (blank cells) have been identified in a given table of the CRF. This was owing to limited use, or lack, of notation keys (NO, NE, NA, IE, C).

of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/Cr.+. This column indicates that reporting gaps (blank cells) have been identified in a given table of the CRF. This was owing to limited use, or lack, or momentary of Portocol, and, if any, elected activities Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.3. Parties are required to report these tables on a mandatory basis commencing with the 2010 submission; however, the more elect to report these tables on a voluntary basis before this submission. Parties may also elect to report these tables for the base year or 1990. ^c Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities

		Provision of	PART III of information relating to	recalculations		
Table 8(a) (Recalculated data)	✓	Comments				
Recalculation reported for years	1990–2006					
Recalculated sectors/gases	Energy	Industrial processes	Solvent and other product use	Agriculture	LULUCF	Waste
CO ₂	✓	✓	\checkmark		✓	\checkmark
CH ₄	✓	✓		✓	✓	\checkmark
N ₂ O	✓			✓	✓	\checkmark
HFCs		√				
PFCs		✓				
SF ₆		✓				
Table 8(b) (Explanatory information)	✓	~	\checkmark	✓	✓	✓
Percentage difference in aggregation	ate greenhouse gas	base year estimate: ^a	with LULUCF:	5.49 %	without LULUCF:	-0.15 %
emission		latest recalculated year:b	with LULUCF:	-2.53 %	without LULUCF:	-0.35 %

^a Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.
 ^b The latest recalculated year is the submission year minus 3.

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Provision of information relating to KP-LULUCF activities under Article 3, parage	graphs 3 and 4 ^a	
	Provided	Comments
Emissions by sources and removals by sinks are clearly distinguished from emissions from categories included in Annex A to the Kyoto Protocol.		
Information on how inventory methodologies have been applied taking into account IPCC good practice guidance for LULUCF ^b and decision 16/CMP.1.		
Information on geographical location of the boundaries of areas that encompass:		
Units of land subject to activities under Article 3.3		
Units of land subject to activities under Article 3.3, which would otherwise be included in land subject to elected activities under Article 3.4		
Land subject to elected activities under Article 3.4		
Information on the spatial assessment unit for determining the area of accounting for afforestation, reforestation and deforestation.		
Information on GHG emissions/removals resulting from activities under Article 3.3 and 3.4, for all geographical locations reported in the current and previous years since the beginning of the commitment period or the onset of the activity, whichever comes later.		
Information on carbon pools (above-ground / below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for.	2	
Information on carbon pools (above-ground / below-ground biomass, litter, dead wood and soil organic carbon) that are	2	
Information on carbon pools (above-ground / below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for.		
Information on carbon pools (above-ground / below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for. Information on anthropogenic GHGs from LULUCF activities under Article 3.3 and 3.4 factoring out removals from: Elevated CO2 concentrations above pre-industrial levels Indirect nitrogen deposition		
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^a Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.3. Parties are required to report these tables on a mandatory basis commencing with the 2010 submission; however, they may elect to report these tables on a voluntary basis before this submission. Parties may also elect to report these tables for the base year or 1990.

^b The Intergovernmental Panel on Climate Change Good Practice Guidance for Land Use, Land-Use Change and Forestry.