



气候变化框架公约

Distr.: Limited
16 June 2011
Chinese
Original: English

附属科学技术咨询机构

第三十四次会议

2011 年 6 月 6 日至 16 日，波恩

议程项目 10(b)

《京都议定书》之下的方法学问题
清洁发展机制下的相对重要性标准

清洁发展机制下的相对重要性标准

主席提出的结论草案

1. 附属科学技术咨询机构(科技咨询机构)注意到缔约方和相关组织提交的意见、¹ 秘书处编写的技术文件² 以及缔约方在届会期间就清洁发展机制下的相对重要性标准表示的意见。
2. 科技咨询机构商定在第三十五届会议上继续审议附件所载草案案文，以期就决定草案的内容提出建议，纳入关于清洁发展机制进一步指导的决定草案之中，供作为《京都议定书》缔约方会议的《公约》缔约方会议第七届会议审议和通过。
3. 科技咨询机构请缔约方、政府间组织、被接纳的观察员组织和指定经营实体在 2011 年 9 月 19 日以前向秘书处提交对下述问题的意见：
 - (a) 在清洁发展机制范围内可否适用相对重要性概念；
 - (b) 如果合适：
 - (一) 在清洁发展机制范围内应如何界定相对重要性；

¹ FCCC/SBSTA/2011/MISC.2。

² FCCC/TP/2011/4。

- (二) 用以界定在哪些条件下某项信息应被视为相对重要的适当阈值；
 - (三) 应适用相对重要性概念的领域；
 - (c) 不确定性与相对重要性之间的关系和区别。
4. 科技咨询机构请秘书处将以上第 3 段所述的提交材料汇编成一份杂项文件，供科技咨询机构第三十五届会议审议。

Annex

[English only]

Draft text on materiality

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

Recalling the provisions of Articles 3 and 12 of the Kyoto Protocol,

Recalling decision 3/CMP.6,

Recognizing that applying the concept of materiality could simplify processes but should not adversely affect environmental integrity,

Noting that the concept of materiality is already applied to some extent in approved baseline and monitoring methodologies and in the assessment of projects,

1. *Decides* that the concept of materiality should be applied in a consistent manner under the clean development mechanism;
2. *Defines* material information as a piece of information whose omission or misstatement, or erroneous reporting, could change a decision by the Executive Board of the clean development mechanism [on the registration of a project activity or the issuance of certified emission reductions];
- [3. *Decides* that the scope of materiality [only] covers [data] [the stage[s] of [validation,]] verification, [for emission reduction project activities] [including the assessment] by designated operational entities, the Executive Board of the clean development mechanism and its support structure, [non-prescriptive [and prescriptive] requirements, and quantitative [as well as qualitative] information;]] [with a view to possibly broadening the scope at a later date;]

Option 1:

4. *Also decides* that information related to a clean development mechanism project shall be considered material if its omission [or] misstatement or [the non-compliance with a requirement] [erroneous reporting] might lead, at an aggregated level, to an overestimation of the total emission reductions [or removals] achieved by a clean development mechanism project activity equal to or higher than:
 - (a) [X1] [0.5] per cent of the emission reductions [or removals] for project activities achieving a total emission reduction [or removal] of more than [Y] [500,000] tonnes of carbon dioxide equivalent per year;
 - (b) [X2] [2] per cent of the emission reductions [or removals] for large-scale project activities achieving a total emission reduction [or removal] of [Y] [500,000] tonnes of carbon dioxide equivalent per year or less;
 - (c) [X3] [5] per cent of the emission reductions [or removals] for small-scale project activities other than projects covered under paragraph 4(d) below;
 - (d) [X4] [10] per cent of the emission reductions [or removals] for the type of project activities that are referred to in decision 3/CMP.6, paragraph 38.

Option 2:

4. *Requests* the Executive Board of the clean development mechanism to adopt appropriate quantitative thresholds to define when the omission or misstatement of information or the non-compliance with a requirement related to a clean development

mechanism project shall be considered material, taking into account the total amount of emission reductions [or removals] achieved by the project activity;

5. [Also decides that the emission reduction thresholds and the materiality thresholds shall be reviewed [by the Executive Board of the clean development mechanism] based on data reported [by designated operational entities] no later than one year after their implementation;]

6. Decides that the designated operational entity conducting the [validation or] verification shall use a reasonable level of assurance in considering whether or not the information is material;

7. Requests the Executive Board of the clean development mechanism:

- (a) To implement the concept of materiality, adhering to the principles established in paragraphs 1–5 above, and to report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its eighth session, on the experiences gained with the implementation of the concept;
- (b) To increase its interaction with designated operational entities in order to facilitate a uniform interpretation and application of the concept of materiality by developing guidance, inter alia, on how to calculate the thresholds and on what should be done if the materiality thresholds are surpassed, with the overall view of increasing transparency and efficiency and reducing costs;
- (c) To address the issue of uncertainties of measurements in baseline and monitoring methodologies, so that these types of uncertainties do not need to be considered in addressing materiality;

[8. Also invites the Executive Board of the clean development mechanism to develop guidance on de minimis sources, which are defined as sources of emissions that do not require monitoring and verification.]]
