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Item X of the provisional agenda

Additional information by developed country Parties for the clarification of their targets and associated assumptions and conditions as outlined in decision 2/CP.17, paragraph 5, and views by all Parties on the work programme referred to in decision 1/CP.18, paragraph 8

Submissions from Parties

1. The Conference of the Parties (COP), at its eighteenth session, decided¹ to establish a work programme under the Subsidiary Body for Scientific and Technological Advice to continue the process of clarifying the quantified economy-wide emission reduction targets of developed country Parties.
2. In addition, the COP requested² all Parties to submit their views on the work programme referred to in paragraph 1 above and developed country Parties to submit any additional information for the clarification of their targets and associated assumptions and conditions as outlined in decision 2/CP.17, paragraph 5, by 25 March 2013, for compilation by the secretariat into a miscellaneous document.
3. The secretariat has received five such submissions from Parties. In accordance with the procedure for miscellaneous documents, these submissions are attached and reproduced* in the language in which they were received and without formal editing.³

¹ Decision 1/CMP.18, paragraph 8.

² Decision 1/CMP.18, paragraph 11.

* These submissions have been electronically imported in order to make them available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the texts as submitted.

³ Also available at <<http://unfccc.int/5901>>.

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* This submission is supported by Albania, Croatia, Iceland, Montenegro, Serbia and the former Yugoslav Republic of Macedonia.

China's submission on work programme clarification of quantified economy-wide emission reduction targets of developed country Parties

The Conference of the Parties at its eighteenth session (Para. 11, Decision 1/CP.18) invited Parties to submit their views on the items in Para. 8 of Decision 1/CP.18. China welcomes this opportunity and would like to submit the following views:

1. General views

Pursuant to Decisions 1/CP.16, 2/CP.17 and 1/CP. 18 and in accordance with the principles of the Convention, in particular the principle of equity and common but differentiated responsibilities, developed country Parties should increase the ambition of their economy-wide emission reduction targets, with a view to reducing their aggregate anthropogenic emission of carbon dioxide and other greenhouse gases not controlled by the Montreal Protocol to a level consistent with their historical responsibility and the ranges informed by the Fourth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC). However, there is still a large gap between the pledged aggregate level of reduction in emissions of greenhouse gases by developed country Parties and the reduction requested by science and their historical responsibilities and the expectations of the international community. We, therefore, urge the developed country Parties to increase their level of ambition to reduce the greenhouse gas emission with concrete, effective and efficient domestic mitigation actions.

The comparability of developed country Parties efforts to reduce emission and their application of common accounting rules are of great importance to build confidence of all Parties and demonstrate the leadership of developed country parties in combating climate change by committing and implementing ambitious mitigation actions.

The comparability of developed country Parties' emission reduction efforts should consider five dimensions: legal form, magnitude, policies and measures of effort, provisions for MRV, and compliance. Common accounting rules and framework for developed country Parties is essential to ensure the comparability of efforts. It not only facilitates identifying the effectiveness of domestic mitigation efforts and the carbon credits from abroad, but also contributes to the transparency of MRV system and the implementation of compliance.

2. The organization of the work programme

According to 1/CP18, the work programme should commence in 2013 and end in 2014, including focused expert meetings, technical briefings and submissions from Parties and observer organizations.

Parties can start with an expert meeting scheduled in conjunction with the 38th session of SBSTA in June 2013. The meeting should firstly discuss and identify the common elements and basis, including rules, methodologies and tools which should be used for measuring the progress made towards the achievement of the quantified economy-wide emission reduction targets. Ambiguity that still exists in such targets should be recognized and clarified through the further submission by developed country Parties, in particular removing all of their political and non-political conditions they have put forward related to their individual targets.

In the second half of 2013, developed country Parties should submit their views on the matters as the 38th session of SBSTA requested. Based on Parties' submissions, the secretariat should draft a technical report to identify both the common and different elements that apply for measuring the progress made towards the achievement of the quantified economy-wide emission reduction targets.

During the 39th session of SBSTA, the secretariat should make a technical briefing at the SBSTA plenary. Parties will then discuss how to improve the common elements and basis, including common rules, methodologies and tools for measuring the progress made towards the achievement of the quantified economy-wide emission reduction targets, with a view to ensuring the comparability of efforts among developed country Parties. Expert meeting may also be applied.

Parties will continue this work in 2014 and further discuss how to increase the mitigation ambitions of developed country Parties in line with the requirement of comparability. SBSTA should brief the AWG-DP on the progress of this work programme periodically.

3. Elements need further discussion and clarification

Based on the information from submissions, INF documents, and the technical papers, the following elements need further clarification and discussion:

- ◆ The pledges made by developed country Parties, even the aggregation of the higher end is far from the IPCC recommendation, thus how will developed country Parties implement the COP Decisions 1/CP.16, 2/CP.17 and 1/CP.18?
- ◆ What is the planned trajectory to developed country Parties to achieve the pledged greenhouse gases emission reduction targets?
- ◆ Among all the efforts towards the target, how much will be taken domestically, and how much will be achieved through carbon credits from abroad? And which kind of offsetting credit is to be used?
- ◆ How will the developed country Parties ensure the pledged emission reduction targets are economy-wide? Is there any sector or industry exempted? What are the main mitigation policies and measures for each sector and industry?
- ◆ If the methodologies for greenhouse gas inventory and the accounting rules for

LULUCF sector are different, how to ensure the comparability?

- ◆ How could the domestic compliance system work in case of a failure of mitigation obligation?
- ◆ If the pledged emission reduction target by a developed country Party fails, is there going to be any remedy?

Paper no. 2: Ireland and the European Commission on behalf of the European Union and its member States

SUBMISSION BY IRELAND AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES

This submission is supported by Albania, Croatia, Bosnia and Herzegovina, Iceland, the Former Yugoslav Republic of Macedonia and Serbia.

Dublin, 19 March 2013

Subject: EU views for the Work programme on clarification of quantified economy-wide emissions reduction targets for developed country Parties

A. Introduction and General Messages

1. The EU welcomes the Doha outcome regarding mitigation and strongly feels that in the future discussions in the pledges work programmes for developed and developing countries that it will be **important to; continue to build trust, achieve greater clarity and determine where we stand globally in terms of mitigation outcomes – i.e. considering actions from both developed and developing countries.** This will help discussions on enhancing mitigation ambition under the Durban platform, promote comparability around developed country's pledges and understand the assumptions, barriers and needs when implementing NAMAs.
2. The process of clarification of pledges up to now under the former AWG LCA included workshops and submissions following COP16, COP17 and COP18. This has given valuable insights into a range of actions and targets from countries. However, not all Parties have participated or made contributions. Information provided by Parties and has not been as detailed as needed and, as a result, **there is not a complete overview of the mitigation pledges and a lot of uncertainties remain. A number of Parties** that have put forward mitigation pledges have not provided further information in any form, and not all elements where information is needed, have been covered. In the future biennial reporting and the International Consultation and Analysis (ICA) and International Assessment Report (IAR) processes will be key instruments to provide this information on a regular basis. However, regular reporting will only start in 2014, and ICA and IAR processes can be expected to start in 2015. Before that, there is an important gap in information which coincides with important processes such as the negotiations under the Durban platform.

3. The clarification exercise will provide a “**home**” to **further clarify current pledges as well as potential new pledges** from Parties that have not yet provided pledges. It will also allow Parties to update information in order to increase our understanding of where we collectively stand towards our common goal, the below 2C objective. This technical input is particularly important to inform and facilitate enhancing mitigation ambition under ADP as decided in Durban. Also, the information exchange will be critical to share experiences and to promote implementation of national Low Emission Development Strategies in all countries (developed/developing).
4. It’s important to recall that the coming years, between 2013 and 2020, will be a transitional period followed by the new 2015 agreement with mitigation commitments from all Parties. Given it’s the first time we are following at the international level the co-existence and implementation of quantified emission reductions commitments from developed countries (with QELROs for those Annex I Parties joining a second commitment period under the Kyoto Protocol) as well as NAMAs from developing countries, we must **use this phase to learn as much as possible with regards to the challenges that a diverse set of pledges and rules may represent**. This includes quantification of mitigation outcomes, accounting approaches (baselines, use of mechanisms, coverage of sectors and gases, establishment of base years...) and comparability of efforts. Such technical clarification will be a very important learning ground for the post 2020 - helping to build understandings and options for more structured and ambitious commitments in the new 2015 agreement - where we will have to design a spectrum of commitments and a common accounting framework for all. This is needed in order to reflect different responsibilities and capabilities while being sufficiently ambitious to keep us on track for the below 2°C objective, which is still to be discussed in the ADP. In addition, this systematic and comprehensive technical exercise will also be helpful to feed discussions under the 2013-2015 Review.
5. Given this context, the EU expects that the discussions in both work programmes will **underline the need for a robust framework, with common accounting rules and metrics to ensure the ability to compare efforts and their integrity as well as to strengthen ambition**. The EU hopes to reach the collective understanding that estimating mitigation reductions necessary to achieve a goal, can enable a better acceptance of the challenge in order to design the most appropriate policies and measures to face it.

B. What we have achieved and how to move forward

6. The EU has supported a coherent and cross-cutting approach in the former AWG-LCA mitigation discussions, given the implications between the different aspects - for instance with regards to reporting, and the use of market mechanisms in achieving pledges and the delivery of mitigation outcomes whereby environmental integrity should be safeguarded.
7. In that respect, we welcome the Doha key outcome across these different issues which represent important steps towards a more robust and transparent system, such as the outcomes of the clarification processes and its continuation through these work programmes, the adoption of Common Tabular Formats (CTFs) for developed countries and the process for further elaboration of the modalities and procedures for the New Market Mechanisms and the Framework for Various Approaches. The adoption of the CTFs in Doha, for example, will ensure some transparency in reporting on the contribution of Land Use, Land Use Change and Forestry (LULUCF) and the use of international credits in complying with QERTs. We should use the outcomes of the clarification exercise and the first Biennial Reports to learn about the quality and usefulness of this information in order to keep enhancing the system through the upcoming revision of the biennial report guidelines in 2014. We should ensure that the implementation and further work of all these issues help us to build a more coherent, robust, transparent and comparable system
8. In addition the EU also recognises the **key importance of the continuation of the Kyoto Protocol accounting rules** through the adoption of a second commitment period and the methodological issues that have been resolved in Doha to enable this. We strongly encourage those developed countries that have not joined a second commitment period to apply them in the context of 2020 pledges. We expect those countries to clarify through this work programme their intentions to keep using these rules, and for those who plan to apply different approaches to explain these in detail, particularly regarding the use of international credits and LULUCF.
9. As we move forward in the negotiations and a new implementation phase begins, the EU is in favor of pursuing the same coherent approach in the SB's discussions. We believe that the 2020 clarification process does not confine itself to a sole agenda item in the SB's and that the work programmes should bring in and keep track of the challenges and achievement under other items such as the New Market Mechanism and the Framework for Various Approaches.

10. We will need to keep track of the discussions on New Market Mechanisms and the Framework for Various Approaches. We believe that those discussions may be of service to our technical debate given that issues such as criteria for setting baselines, avoiding double counting, registries and tracking of units have impacts on delivering real, permanent, additional and verified emissions reduction.
11. With regards to LULUCF, clarification of its contribution is required under this work programme. This is needed to inform our discussion on the post-2020 legally binding agreement. It will help in finding common views and in identifying differences, and should take into account the different accounting rules for determining the LULUCF contribution to compliance being applied in 2013-2020 period. This will contribute to the discussions on a common accounting framework for LULUCF that we expect will be operational in the future legally binding instrument. In this context, we could also ensure that there is a space to discuss LULUCF accounting¹ rules, building on progress made as well as lessons learned in KP accounting. This is a key accounting element that should be considered carefully in a post-Doha agenda setting of the international negotiations.
12. Discussions on a more comprehensive accounting framework for anthropogenic emissions and removals in the LULUCF sector have started in SBSTA under the CMP (with non KP parties participating as observers). These discussions will be very relevant and should inform the ADP process on the post 2020 agreement. Participation of all Parties and coordination among work programmes will be essential in order to have a coherent and comprehensive discussion about the accounting rules for the LULUCF sector in the future
13. Finally, in our view one of the most important outputs this technical exercise will be a vital complement to the work of the ADP with regards to raising ambition pre 2020, which should be the forum through which we address the collective ambition of pledges, and identify the challenges to enhancing ambition. In this regard we welcome the initiative by the ADP co-Chairs to invite the Chairs of the SBSTA and the SBI and other appropriate bodies under the Convention to brief the ADP on relevant work being undertaken by them and would welcome this on an ongoing basis, as the work of these work programmes will be very relevant for the work of the ADP and we need to ensure the complementarity of discussions.

1. *(See EU submission from 16th of July 2012 on issues related to a 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, as referred to in decision 2/CMP.7, paragraph 5.)*

C. Establishing a structure for the Work programme for developed country quantified economy wide emissions reduction targets

14. Paragraph 8 of Decision 1/CP.18 decides to establish a work programme under SBSTA to continue the process of clarifying the QERTs of developed country Parties, particularly in relation to the elements contained in Decision 2/CP.17, with a view to:

- a. Identifying common elements for measuring the progress made towards the achievement of QERTs
- b. Ensuring the comparability of efforts among developed country Parties, taking into account differences in their national circumstances.

15. The Work programme will run from 2013 to 2014 and should report to COP 19 on progress made and to COP 20 on the outcome of the work programme. It will include focused expert meetings, technical briefings and submissions from Parties. The outcomes of the process so far during 2011 and 2012 as reflected in Submissions from Parties, the reports on the relevant workshops and the technical Paper by the Secretariat represent a critical input.

16. We believe that the **two elements of discussion around this work programme are very much interlinked as the common elements for measuring the progress made towards the achievement of QERTs and an accounting regime that ensures that everyone is playing by the same rules is the best way to enhance comparability.** Common accounting rules should be the backbone of the new regime post 2020 under the ADP and we should benefit from the 2020 clarification of pledges process to begin to understand the building blocks of this future accounting regime, by exploring the methodological aspects of measuring progress towards the achievement of targets.

17. Regarding identifying common elements for measuring the progress made towards the achievement of QERTs, the EU believes that this is at the core of our work where a deep structured and technical work is needed and suggests the following approach:

- a. Listing of **common elements** around the information provided by Parties and contained in the Secretariat's Technical paper that allows us, firstly to identify where information gaps and uncertainties remain and secondly to build a transparent system, in which information provided reflects achievement of a mitigation commitment in a clear and factual manner, based on clear documentation and disclosed assumptions.

b. Promoting **focused technical discussions** (expert meetings/panels/back to back meetings- on the basis of specific questions prepared in advance by the Secretariat) around how different accounting rules impact measurement of progress, (i.e. to determine if a goal has been met or not, while ensuring the integrity of individual and collective goals) to inform the significance of different choices and which are the current elements where Parties are following different approaches. Discussions could evolve around approaches to defining and demonstrating progress towards targets, including harmonisation of coverage of sectors and gases, methodologies use of offsets, etc. The Secretariat could therefore prepare specific questions to guide these technical discussions around the elements where different accounting approaches remain in order to build a deeper understanding of the differences, impacts etc, inter alia,

- Use of offsets and how they should be defined in relation to the target etc. Should that be fixed or flexible for the target period? Ways to prevent double counting?
- How to consider the contribution of LULUCF sector? Consider possible joint technical sessions with Markets/LULUCF experts?
- Ex-ante clarity on the expected emissions outcomes? How to track progress in target period? Additional information needed?

Also, technical input from outside relevant institutions (UNEP, WRI, OECD...) could be beneficial in order to highlight main difficulties in assessing GHG reductions with the current pledge and review system.

c. **A decision in Warsaw should include aspects of the work achieved during the course of 2013 on clustering key features of a common framework** (e.g. metrics, gases and sectors, banking, use of market mechanisms, estimated emission reduction,...) to recommend further action to the COP on lessons learnt including, **how it should be used for the review of biennial reports and during the IAR process.** Throughout the year and benefiting from the debate we would encourage update(s) of the technical paper by the Secretariat in order to assist the discussions under the ADP with regards to the level of uncertainty around expected quantification of mitigation outcomes by 2020.

d. In order to fulfill the mandate of the Doha Decision and any further political input from Warsaw, by COP 20 Parties should recognise and reflect on the lessons learnt from this exercise of **identifying common elements** for measuring the progress made towards the achievement of QERTs to reiterate and **agree on the need for a common accounting framework in the new regime** that promotes comparability of efforts while, at the same time, advancing the understanding of the elements that could be the pillars of the this post 2020 **common accounting framework**.

18. Regarding the debate on **ensuring the comparability of efforts amongst developed country Parties**, taking into account differences in their national circumstances,. The EU considers that this debate is very much related to the discussion above, that there is no single way to assess comparability, that it needs to be seen in the global context and cannot be assessed to one narrow and reductionist formula, and that the best way to ensure and enhance comparability is to have an accounting regime that ensures that everyone is playing by the same rules.
19. Ex ante understanding of targets, the accounting rules and the corresponding expected emission reductions are key to facilitate a discussion on comparability of efforts and therefore to understand the aggregation of the emission reduction pledges that have been proposed by Parties. The purpose of this work programme is to help us assess how far our collective efforts are going toward closing the gap. The work programme should feed into the ADP discussions to help keep overall track of where we are in relation to the common below 2C degree objective, and the ADP will be the setting for encouraging new or increased pledges.
20. Comparability of efforts is also an important element of a fair agreement and should also be seen in a dynamic way. It is not a static concept and should also be considered in light of evolving realities, past efforts and circumstances, to guarantee that the current and future efforts are sufficient to achieve the below 2°C objective, in light of Parties capacities and responsibilities that have changed and will continue to change over time.
21. The choice of parameters such as starting level/year for reductions, coverage of gases and sectors, pathway for reductions and duration of commitment period affects environmental integrity and has implications on comparability of efforts – as the technical paper from the Secretariat has shown. We need to be very clear on what these assumptions are, and their implications for the level of ambition. For comparability of mitigation efforts in attaining the targets across Parties to be discussed in a more systematic way we need further clarity on the contribution of domestic mitigation action, international transactions of carbon credits from market-based mechanisms and the LULUCF sector for each Party, and associated efforts in the context of the overall mitigation efforts by Parties.

Paper no. 3: Saudi Arabia

Submission by Saudi Arabia

Views on the Work Programme on Clarification of Quantified Economy-wide Emission Reduction Targets of Developed Country Parties

Saudi Arabia welcomes the opportunity to submit its views on the Work Programme on clarification of quantified economy-wide emission reduction targets of developed country Parties.

Our view is that the Work Programme on clarification of quantified economy-wide emission reduction targets of developed country Parties should result in developing vital components to the progress of Annex-I Parties measurable, reportable and verifiable mitigation commitments and actions towards increasing the ambition of their economy-wide emission reduction targets, with a view to reducing their aggregate anthropogenic emissions to a level consistent with the ranges documented in the Fourth Assessment Report of the Intergovernmental Panel on Climate Change and its subsequent assessment reports.

In accordance with the Convention principles and as the largest share of historical global emissions of greenhouse Gases originated in developed country Parties and that, owing to their historical responsibility, developed country Parties should take the lead in combating climate change, we believe that successful outcomes of the Work Programme will be essential in building confidence and trust among Parties and will pave the way into the attainment of ambitious collective economy-wide emission reduction target for all Annex I Parties. This is also an important step in fulfilling the Bali mandate to put in place measurable, reportable and verifiable nationally appropriate mitigation commitments and actions, including quantified emission limitation and reduction objectives, by all developed country Parties, while ensuring the comparability of efforts among them, taking into account differences in their national circumstances.

In terms of deliverables, the Work Programme should employ a structured approach and create a timely work plan to be pursued with clearly identified correlated outcomes. It is our view that both work areas should produce the following outcomes:

(a) Identifying common elements for measuring the progress made towards the achievement of the quantified economy-wide emission reduction targets;

The deliverables from the first work area will be the basis for developing common accounting rules and common methodologies to establish a rigorous and systematic common accounting system

for the measurement and evaluation of the level of emission reduction efforts by each individual Annex I Party.

(b) Ensuring the comparability of efforts among developed country Parties, taking into account differences in their national circumstances;

The second work area should aim to produce deliverables to enable the assessment of the individual contributions of Annex I Parties toward their own pledges and toward global goals that are supported by best available science. These deliverables in our view should include the provision of a methodology for measuring and assessing comparability.

Paper no. 4: South Africa

Submission by South Africa

Views on the work programme on clarification of quantified economy-wide emission reduction targets of developed country Parties

25 March 2013

The Conference of the Parties at its nineteenth session decided to establish a two-year work programme under the Subsidiary Body for Scientific and Technological Advice (SBSTA) to continue the process of clarifying the quantified economy-wide emission reduction targets of developed country Parties, particularly in relation to the elements contained in decision 2/CP.17, paragraph 5, with a view to:

- (a) Identifying common elements for measuring the progress made towards the achievement of the quantified economy-wide emission reduction targets;
- (b) Ensuring the comparability of efforts among developed country Parties, taking into account differences in their national circumstances;

South Africa appreciates the opportunity to provide its initial views on the work programme referred to in paragraph 8 of decision 1/CP.18.

In submitting its views, South Africa recalls and reiterates its full support for the submission by the African Group in Doha (CRP.7), including the need for the national quantified economy-wide emission reduction targets (QEERTs) of all Annex I Parties to be expressed in quantified emission limitation and reduction obligations from the base year of 1990 to be achieved by 2020, and further specified in terms of assigned amounts in tons carbon dioxide equivalent over a period of time; to continue the process in order to increase in the level of ambition of developed country parties to a level commensurate with science and equity; emphasising the need for a common accounting framework for all Annex I Parties for establishing *ex ante* the basis for measuring progress towards meeting their quantified emission limitation and reduction obligations, consolidating and enhancing methodologies, agreed by the COP, on calculations of emissions by sources and removals by sinks of greenhouse gases in accordance with Article 4, paragraph 2(b), taking into account the best available scientific knowledge, including of the effective capacity of sinks and the respective contributions of such gases to climate change, that policies and measures modify the longer-term trend as specified in paragraph 4.2(a) of the Convention; further building on the Kyoto Protocol accounting system *inter alia* on the following elements: metrics and coverage, rules for allowable additions and subtractions of other accountable elements and instruments and tools; and the importance of measurable, reportable and verifiable nationally appropriate mitigation commitments or actions, including quantified emission limitation and reduction objectives, by all developed country Parties, that shall reduce their GHG emission in absolute terms while ensuring the comparability of efforts among them, be defined over a period of time and be included in a protocol, another legal instrument or an agreed outcome with legal force under the Convention applicable to all Parties.

In that context, South Africa is of the view that the work programme for 2013 and 2014 should enhance the work in previous workshops and exchanges among Parties. We believe that the information contained in FCCC/TP/2012/5 provides a useful summary, without being the only reference point. In section IV, the technical paper discusses “commonalities and differences in approaches to measure progress towards the achievement of economy-wide emission reduction targets of developed countries”. It does so by working through elements in decision 2/CP.17, paragraph 5, with Table 3 providing a useful overview. The work programme now must take this information a step further, filling information gaps and seek to narrow differences in approach.

The technical paper notes that exploration of the commonalities and differences is “limited to available information from several Parties”. Information gaps, including the ‘unknown’ column in Table 3 of FCCC/TP/2012/5, should be filled by further submissions from Parties and observer organisations, to provide complete information which would be captured in an updated version of the technical paper.

Base year

1990 should remain the base year under the Convention, and the technical paper notes that most developed country Parties used 1990. Other years could be reported in addition, “which, for example, could reflect a reference point for the Party’s national climate change policies”. The common base year enables comparability of efforts among developed country Parties.

Global warming potential values (GWPs)

Developed country Parties should use GWPs from the latest IPCC assessment report. Again, the technical paper notes that this is common practice among most already.

Coverage of gases

Parties agreed for national inventory arrangements for Annex I Parties to the Convention (15/CP.17, Annex I, part II, paragraph 28) that inventories “as a minimum requirement, shall contain information on the following GHGs: CO₂, CH₄, N₂O, PFCs, HFCs, SF₆ and NF₃”. This provides a solid basis to for Parties to use the same set of gases for reporting progress in achieving QEERTs.

Overall, the revised UNFCCC Annex I inventory reporting guidelines provide, from 2015 onwards at the latest, a basis for Parties to use the same GWP values for GHG inventory reporting and measuring progress towards their QEERTs.

Coverage of sectors

The IPCC Energy, Industrial Process and Product Use (IPPU), AFOLU and waste sectors should be used by all Parties. LULUCF should be included in the estimation of all QEERTs. A focused expert meeting might also *inter alia* address the feasibility of including emissions from aviation.

Expected emission reductions

Progress in achieving QEERTs must be measurable, reportable and verifiable. Measuring and reporting complete, consistent, comparable, transparent and accurate accounting rules and information is an essential precondition for a credible process of verification. An effective review is crucial for verification, while a review without any consequences might as well not be held.

Reporting on expected emission reductions is a core and essential component of reporting progress in achieving QEERTs. Developed country Parties should report both overall progress in the form of a trajectory or assigned amount and estimates of the effects of policies and measures in terms of emission reductions expressed in Mt CO₂ eq.

Information on progress in implementing mitigation commitments and actions, including QEERTs, shall be included in biennial reports, with the first round of reports due on 1 January 2014.

The verification of progress in achieving QEERTs is an essential element of transparency. The multi-lateral review process, international assessment and review (IAR), is essential for verification. IAR includes among its objectives, as outlined in the adopted guidelines, to “review the progress made in achieving emission reductions ... and to assess emissions and removals related to quantified economy-wide emission reduction targets under the Subsidiary Body for Implementation (SBI), taking into account national circumstances, in a rigorous, robust and transparent manner”. If the first review under IAR does not lead to any consequence, it is difficult to see how this would promote comparability or build trust.

The role of land use, land-use change and forestry

Clear, uniform and environmentally robust accounting rules are needed, but the practice by developed country Parties still shows significant differences, notably in the implementation of the Decisions that were use of the agreements that were reached in Durban. A focused expert meeting should be convened to discuss the existing menu of options. Such a workshop might result in technical briefing to Parties, for their consideration and drafting of a decision.

Carbon credits from market-based mechanisms

All developed country Parties should report on the use of carbon credits, distinguishing the sources among market-based mechanisms under the Convention and its Protocol. This information will be included in a Parties biennial report as agreed at COP 18, with the first round of reports due on 1 January 2014.

Assumptions and conditions related to the ambition of the pledges

The assumptions and conditions related to the ambition of developed country pledges have not been sufficiently analysed in the work to date. Analyses of pledges have been undertaken in academic literature, and therefore a focused expert meeting should examine the implications of assumptions and conditions for the ambition of pledges by developed countries. Following such a workshop, the Secretariat should produce an updated version of the technical paper to

understand the commonalities and differences in assumptions (which have been individually listed in FCCC/TP/2012/5) and their implications for the ambition of pledges.

Low emission development strategies

The lack of information provided by developed country Parties on the formulation of low-emission strategies is disappointing, despite repeated invitations to submit such information. The submission of information on progress made in the implementation of zero- or low-emission development strategies should be mandatory.

New Zealand Submission to the Subsidiary Body for Scientific and Technological Advice

Clarifying mitigation pledges and associated work programme

March 2013

1. This submission responds to the invitation to provide additional information to clarify targets, associated assumptions and conditions as outlined in decision 2/CP.17, paragraph 5 and for views on the work programme referred to in paragraph 8 of FCCC/CP/2012/L.14/Rev.1.

New Zealand target in the transition period

2. This year, the New Zealand Government will announce a firm, binding, unconditional, emissions target to apply during the transition to the new legal agreement being negotiated under the Durban Platform. This commitment will be tabled in the United Nations Framework Convention on Climate Change. New Zealand remains a party to the Kyoto Protocol and will meet its first commitment period target. New Zealand intends to apply a broad framework of Kyoto Protocol rules to its Convention commitment.
3. New Zealand's conditional offer is to reduce emissions between minus 10% and minus 20% below 1990 levels by 2020. We have stated previously that:

New Zealand is prepared to take on a responsibility target for greenhouse gas emissions reductions of between 10 and 20 per cent below 1990 levels by 2020, if there is a comprehensive global agreement. This means:

- a) That the global agreement sets the world on a pathway to limiting temperature rise to no more than 2 °C;*
- b) That developed countries make comparable efforts to those of New Zealand;*
- c) That advanced and major-emitting developing countries take action fully commensurate with their respective capabilities;*
- d) That there is an effective set of rules for LULUCF;*
- e) That there is full recourse to a broad and efficient international carbon market.*

4. Some important progress has been made towards meeting these conditions. New Zealand remains committed to working constructively through the transition period and within the Durban Platform negotiations to ensure the above considerations are fully met.

Work programme

5. Decision 2/CP.17, paragraph 5 lists elements that have guided discussions on clarifying mitigation pledges. The objective of this exercise has always been to understand the assumptions and conditions related to individual targets, in particular in relation to the base year, global warming potential values, coverage of gases, coverage of sectors, expected emission reductions, and the role of land use, land-

use change and forestry, and carbon credits from market-based mechanisms, and associated assumptions and conditions related to the ambition of the pledges.

6. New Zealand has previously submitted information under the AWG-LCA, including a template that highlighted methodological and accounting elements that promote comparability. This information remains relevant but is without prejudice to the New Zealand Government taking final decisions on its commitment in the transition period. New Zealand intends to provide further information on the themes listed in paragraph 5 above when it tables its firm, unconditional target this year.
 7. The SBSTA may like to consider the following thematic topics as workshop themes under this work programme:
 - Identifying common elements that may be “applicable to all” parties post 2020;
 - The role of land use, land-use change and forestry; and
 - Use of carbon markets.
 8. Exploration of these issues can help inform parties of what others are undertaking to 2020 and help shape the post 2020 agreement that will be applicable to all parties.
-