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## **Report on the review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol of Belgium**

**Note by the expert review team**

### *Summary*

According to decision 2/CMP.8, each Party with a quantified emission limitation or reduction commitment inscribed in the third column of Annex B to the Kyoto Protocol, as contained in annex I to decision 1/CMP.8, shall submit to the secretariat a report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol. In accordance with decision 22/CMP.1, annex, paragraph 11, in conjunction with decision 4/CMP.11, the report to facilitate the calculation of the assigned amount is subject to a review. This report presents the results of the technical review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol, conducted by an expert review team in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”. The review took place from 12 to 17 September 2016 in Bonn, Germany.

GE.17-09970(E)



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## I. Introduction<sup>1</sup>

1. The review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol (hereinafter referred to as the report to facilitate the calculation of the assigned amount) of Belgium was organized by the UNFCCC secretariat, in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”.<sup>2</sup> The review took place from 12 to 17 September 2016 in Bonn, Germany, and was coordinated by Mr. Matthew Dudley (UNFCCC secretariat). Table 1 provides information on the composition of the expert review team (ERT) that conducted the review of Belgium.

2. A draft version of this report was communicated to the Government of Belgium, which provided no comments.

Table 1

**Composition of the expert review team that conducted the review of Belgium**

<i>Area of expertise</i>	<i>Name</i>	<i>Party</i>
Generalist	Mr. Justin Goodwin	United Kingdom of Great Britain and Northern Ireland
	Ms. Melanie Hobson	United Kingdom
Energy	Ms. Rianne Dröge	Netherlands
	Mr. Naofumi Kosaka	Japan
	Ms. Tian Wang	China
	Mr. Benon Bibbu Yassin	Malawi
IPPU	Mr. Joseph Amankwa Baffoe	Ghana
	Mr. Vladimir Danielik	Slovakia
	Mr. Qing Tong	China
Agriculture	Mr. Jacques B. Kouazounde	Benin
	Mr. Chang Liang	Canada
LULUCF	Mr. Kevin Black	Ireland
	Mr. Markus Didion	Switzerland
	Mr. Agustin José Inthamoussu	Uruguay
	Mr. Dinh Hung Nguyen	Viet Nam
Waste	Mr. Philip Acquah	Ghana

<sup>1</sup> At the time of the publication of this report, Belgium had not yet submitted its instrument of ratification of the Doha Amendment, and the amendment had not yet entered into force. The implementation of the provisions of the Doha Amendment is therefore considered in this report in the context of decision 1/CMP.8, paragraph 6, pending the entry into force of the amendment.

<sup>2</sup> Decision 22/CMP.1 and its annex and any revisions contained in decision 4/CMP.11 and its annex I.

	Ms. Irina Yesserkepova	Kazakhstan
Lead reviewers	Mr. Philip Acquah	
	Mr. Justin Goodwin	

*Abbreviations:* IPPU = industrial processes and product use, LULUCF = land use, land-use change and forestry.

## II. Summary of the reporting on mandatory elements in the report to facilitate the calculation of the assigned amount

3. Table 2 provides a summary of the assessment by the ERT of the reporting of mandatory elements by Belgium in its report to facilitate the calculation of the assigned amount. Key data and elections by the Party are included in table 4.

Table 2

### Expert review team’s assessment of the reporting of mandatory elements by Belgium in its report to facilitate the calculation of the assigned amount

<i>Item</i>		<i>Comment</i>
<i>General Party information</i>		
Date of submission		Original submission: 15 June 2016
Are there any missing categories or issues related to completeness <sup>a</sup> in the reporting of GHG emissions by sources and removals by sinks for the base year or period?	Yes	For further information, see document FCCC/ARR/2016/BEL, annex III
Was the GHG inventory recalculated in accordance with decision 4/CMP.7 for all years from 1990 to the most recent year available?	Yes	
Did the Party report the base year for NF <sub>3</sub> ?	Yes	See annex I, table 4
<i>Information related to agreement by the Party under Article 4 of the Kyoto Protocol to implement commitments jointly</i>		
Has complete information been reported in accordance with decision 3/CMP.11, paragraph 11, by the Party in fulfilment of its agreement under Article 4 of the Kyoto Protocol in relation to the following:		
(a) Application of decision 1/CMP.8, paragraphs 23–26, related to carry-over and the previous period surplus reserve account	Yes	For further information, see ID#7 in table 3
(b) Calculation of base-year emissions	Yes	
(c) Calculation of the assigned amount	Yes	See annex I, table 4. For further information, see ID#2 in table 3

<i>Item</i>		<i>Comment</i>
(d) Calculation of the commitment period reserve	Yes	See annex I, table 4. For further information, see ID#3 in table 3
(e) Application and calculation pursuant to decision 2/CMP.7, annex, paragraph 13	Yes	See annex I, table 4. For further information, see ID#4 in table 3
<i>Information related to the assigned amount and the commitment period reserve</i>		
Was the assigned amount in the original submission calculated in accordance with Article 3, paragraph 8, of the Kyoto Protocol, Article 3, paragraphs 7 bis and 8 bis, as contained in the Doha Amendment, and decision 13/CMP.1 in conjunction with decision 3/CMP.11?	Yes	See annex I, table 4. For further information, see ID#2 in table 3
Has the Party reported in the original submission the difference between the assigned amount for the second commitment period and average annual emissions for the first three years of the first commitment period, multiplied by 8?	Yes	See annex I, table 4. For further information, see ID#6 in table 3
Has the Party indicated in the original submission the approach <sup>b</sup> used to calculate average annual emissions for the first three years of the first commitment period?	Yes	See annex I, table 4. For further information, see ID#6 in table 3
Did land-use change and forestry constitute a net source of GHG emissions in the base year, and therefore did the Party include emissions from deforestation in the calculation of the assigned amount?	No	
Was the commitment period reserve in the original submission calculated in accordance with the annex to decision 18/CP.7, the annex to decision 11/CMP.1, the annex to decision 13/CMP.1, paragraph 8 quinquies, and decision 1/CMP.8, paragraph 18?	Yes	See annex I, table 4. For further information, see ID#3 in table 3
<i>Information related to activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol</i>		
If the Party identified activities elected under Article 3, paragraph 4, of the Kyoto Protocol, are these elections in accordance with decision 2/CMP.7, annex, paragraphs 6–8?	NA	
Do the activities elected under Article 3, paragraph 4, of the Kyoto Protocol for the second commitment period include at least those activities elected for the first commitment period?	Yes	
Is information reported on how the national system under Article 5, paragraph 1, of the Kyoto Protocol will identify land areas associated with all additional elected activities and how the Party ensures that land that was accounted for in the first commitment period continues to be accounted for in the second commitment period?	Yes	For further information, see ID#5 in table 3
Has the Party identified for each activity under Article 3, paragraphs 3 and 4, of the Kyoto Protocol whether it intends to account annually or for the entire commitment period?	Yes	See annex I, table 4

<i>Item</i>		<i>Comment</i>
Did the Party provide information on the forest management reference level, including, if appropriate, information on technical corrections and information on how emissions from harvested wood products originating from forests prior to the start of the second commitment period have been calculated in the reference level?	Yes	See annex I, table 4. For further information, see document FCCC/ARR/2016/BEL
Has the Party reported the quantity amounting to 3.5% of the base-year GHG emissions, excluding LULUCF, in the original submission?	Yes	See annex I, table 4. For further information, see ID#4 in table 3
Did the Party indicate whether it intends to apply the provisions to exclude emissions from natural disturbances for the accounting for afforestation and reforestation and/or forest management and provide the relevant information in accordance with decision 2/CMP.7, annex, paragraph 33?	Yes	See annex I, table 4
<i>Information related to the national system and national registry</i>		
Was a description of the national system provided, in accordance with the guidelines for national systems under Article 5, paragraph 1, of the Kyoto Protocol?	NA	This information was already reported and reviewed as part of the initial review of the report to facilitate the calculation of the assigned amount for the first commitment period and did not need to be reported
Was a description of the national registry provided, in accordance with the requirements contained in the annex to decision 13/CMP.1, the annex to decision 5/CMP.1 and the technical standards for data exchange between registry systems adopted by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol?	Yes	This information was already reported and reviewed as part of the initial review of the report to facilitate the calculation of the assigned amount for the first commitment period and did not need to be reported

*Abbreviations:* GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, NA = not applicable.

<sup>a</sup> Issues related to missing categories and completeness are only for those categories for which methods are available in the Intergovernmental Panel on Climate Change (IPCC) 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

<sup>b</sup> Parties may elect to calculate average annual emissions for the first three years of the first commitment period by including either the gases and sources listed in Annex A to the Kyoto Protocol, or the GHGs, sectors and source categories used to calculate the assigned amount for the second commitment period.

### III. Technical assessment of the elements reviewed

4. In accordance with decision 22/CMP.1, and in conjunction with decisions 4/CMP.11 and 10/CMP.11, the review of the report to facilitate the calculation of the assigned amount

for Belgium has been undertaken together with the review of the inventory submission for the first year of the second commitment period.<sup>3</sup> Table 3 contains additional information, if any, to support the assessment by the ERT included in table 2 of the Party's capacity to account for its emissions and the assigned amount, specifically related to: the calculation of the assigned amount for the second commitment period and any adjustments applied; information related to Article 3, paragraph 7 ter, as contained in the Doha Amendment; information related to reporting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol; calculation of the commitment period reserve; and the national system and national registry.

Table 3

**Additional findings of the expert review team, if any, related to Belgium's reporting of mandatory elements in its report to facilitate the calculation of the assigned amount**

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
1.	Article 4 agreement	Upon adoption of the Doha Amendment, the European Union (EU), its member States and Iceland stated that they intend to fulfil their reduction targets under the second commitment period of the Kyoto Protocol jointly. Council decision (EU) 2015/1339 sets out the terms of the joint fulfilment agreement of the European Union, its member States and Iceland	Not a problem
2.	Calculation of the assigned amount	<p>The assigned amount submitted by the Party in its report to facilitate the calculation of the assigned amount was calculated in accordance with Article 3, paragraphs 7 bis, 8 and 8 bis, of the Kyoto Protocol, the annex to decision 13/CMP.1 and annex I to decision 3/CMP.11</p> <p>The ERT noted that the European Union, its member States and Iceland stated that they will fulfil their reduction targets under the second commitment period jointly.<sup>a</sup> The joint assigned amount for the European Union, its member States and Iceland is calculated pursuant to the quantified emission limitation and reduction commitments listed in the third column of the table contained in Annex B to the Kyoto Protocol, while the assigned amount of each member State is determined in accordance with the terms of the joint fulfilment agreement. Specifically, the assigned amount for Belgium is fixed on the basis of Annex II to European Commission decision 2013/162/EU and as adjusted by Commission implementing decision 2013/634/EU<sup>b</sup></p> <p>The ERT concludes that the assigned amount reported by Belgium is in accordance with the joint fulfilment agreement of the European Union, its member States and Iceland</p>	Not a problem
3.	Calculation of the commitment period reserve	The commitment period reserve was calculated in accordance with the annex to decision 18/CP.7, the annex to decision 11/CMP.1 and decision 1/CMP.8, paragraph 18	Not a problem
4.	Accounting of activities under Article 3, paragraphs 3 and	The ERT identified an error in the calculation of the forest management cap. This value was reported by Belgium in its initial report as 20 447.998 kt CO <sub>2</sub> eq, based on the emission level (584 228 513 t CO <sub>2</sub> eq) allocated to it under Council decision (EU) 2015/1339. During the review, the Party	Not a problem

<sup>3</sup> The annual review report on the 2016 inventory submission of Belgium is available at <<http://unfccc.int/resource/docs/2017/arr/bel.pdf>>, while the annual review report on the 2015 inventory submission of Belgium is available at <<http://unfccc.int/resource/docs/2016/arr/bel.pdf>>.

ID#	Finding classification	Description of the finding	Classification of problem
	4, of the Kyoto Protocol	agreed that base-year emissions reported in the common reporting format tables are to be used to derive the forest management cap, and it submitted a revised value of 41 387.106 kt CO <sub>2</sub> eq. The ERT concludes that the forest management cap has been estimated pursuant to decision 2/CMP.7, annex, paragraph 13	
5.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	Belgium did not provide in its initial report to facilitate the calculation of the assigned amount information on how its national system under Article 5, paragraph 1, of the Kyoto Protocol ensures that land that was accounted for in the first commitment period continues to be accounted for in the second commitment period. However, this information was provided during the review, and the ERT concludes that it meets the reporting requirements	Not a problem
6.	Reporting pursuant to Article 3.7 ter of the Doha Amendment	In line with the terms of the joint fulfilment agreement of the European Union, its member States and Iceland under Article 3 of the Kyoto Protocol, and as described in the report to facilitate the calculation of the assigned amount of the European Union, Article 3, paragraph 7 ter, is applied to the joint assigned amount of the European Union, its member States and Iceland for the second commitment period. In its report, the European Union included the value for the difference between the joint assigned amount for the second commitment period and average annual emissions for the first three years of the first commitment period for its member States and Iceland, multiplied by 8. The report of the European Union also clarified that the approach used to calculate average annual emissions for the first three years of the first commitment period includes the gases and sources listed in Annex A to the Kyoto Protocol	Not a problem
7.	National registry	Belgium did not report in its national inventory report or in its initial report on the previous period surplus reserve account. In response to a question raised by the ERT during the review week, Belgium explained that it would not be able to create this account until version 8 of the European Union registry software had been released, which was scheduled for late 2016  The ERT noted that the 2016 standard independent assessment report for Belgium included no recommendations in regard to its national registry	Not a problem
8.	Adjustments	The ERT has not identified the need to apply any adjustments to the estimate for the assigned amount for the second commitment period as reported by Belgium in its report to facilitate the calculation of the assigned amount	Not a problem

*Abbreviation:* ERT = expert review team.

<sup>a</sup> The report to facilitate the calculation of the assigned amount for the European Union is available at <[http://unfccc.int/national\\_reports/initial\\_reports\\_under\\_the\\_kyoto\\_protocol/second\\_commitment\\_period\\_2013-2020/items/9499.php](http://unfccc.int/national_reports/initial_reports_under_the_kyoto_protocol/second_commitment_period_2013-2020/items/9499.php)>.

<sup>b</sup> At the time of the publication of this report, the European Union had not yet submitted its instrument of ratification of the Doha Amendment or information on the joint implementation of such an amendment.

## IV. Questions of implementation

- No questions of implementation were identified by the ERT during the review.



## Annex I

### Key relevant data for Belgium

1. Table 4 provides key data and parameters for, and elections by, Belgium relevant to the implementation of the second commitment period of the Kyoto Protocol. The information included in table 4 is as given by the Party in its report to facilitate the calculation of the assigned amount, unless otherwise specified.

Table 4

#### Key relevant data for Belgium

<i>Key information or parameter provided</i>	<i>Comment</i>
<i>General Party information</i>	
Did the Party have a QELRC in the first commitment period?	Yes
Belgium's QELRC in the second commitment period	Belgium will implement its reduction target under the second commitment period jointly with the European Union, its member States and Iceland as described in ID#2 in table 3. The QELRC for the European Union, its member States and Iceland is 80% of the base-year emissions
Has the Party reached an agreement under Article 4 of the Kyoto Protocol to fulfil its commitments jointly with other Parties?	Yes
Base year	1990
Base year for HFCs, PFCs and SF <sub>6</sub>	1995
Base year for NF <sub>3</sub>	1995
Base-year emissions, final, as calculated by the Party and agreed by the ERT	147 811 094 t CO <sub>2</sub> eq
<i>Information related to the calculation of the assigned amount and the commitment period reserve</i>	
Assigned amount, as reported by the Party and agreed by the ERT	584 228 513 t CO <sub>2</sub> eq
Approach used to calculate the average annual emissions for the first three years of the first commitment period	This difference is calculated on the basis of the joint assigned amount of the European Union, its member States and Iceland and is based on the gases and sources listed in Annex A to the Kyoto Protocol
Difference between the assigned amount for the second commitment period and average annual emissions for the first three years of the first commitment period, multiplied by 8, as reported by the Party and agreed by the ERT	This difference is calculated on the basis of the joint assigned amount of the European Union, its member States and Iceland and is based on the gases and sources listed in Annex A to the Kyoto Protocol
Commitment period reserve, as reported by the Party and agreed by the ERT	525 805 662 t CO <sub>2</sub> eq

<i>Key information or parameter provided</i>	<i>Comment</i>
<i>Information related to activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol</i>	
LULUCF parameters	Minimum tree crown cover: 20% Minimum land area: 0.5 ha Minimum tree height: 5 m
Elections under Article 3, paragraphs 3 and 4, of the Kyoto Protocol:	
(a) Afforestation/reforestation	Commitment period accounting
(b) Deforestation	Commitment period accounting
(c) Forest management	Commitment period accounting
(d) Cropland management	Not elected
(e) Grazing land management	Not elected
(f) Revegetation	Not elected
(g) Wetland drainage and rewetting	Not elected
FMRL	-2.499 Mt CO <sub>2</sub> eq/year
Technical corrections to the FMRL as reported in the original submission	Technical corrections not applied
Technical corrections to the FMRL, final value, as calculated by the ERT	NA
3.5% of total base-year GHG emissions, excluding LULUCF, as reported by the Party and agreed by the ERT	Not reported in the original submission
3.5% of total base-year GHG emissions, excluding LULUCF, final value, as calculated by the ERT	5 173.388 kt CO <sub>2</sub> eq
3.5% of total base-year GHG emissions, excluding LULUCF, multiplied by 8, as reported by the Party	20 447.998 kt CO <sub>2</sub> eq
3.5% of total base-year GHG emissions, excluding LULUCF, multiplied by 8, final value, as calculated by the ERT	41 387.106 kt CO <sub>2</sub> eq
Will the Party exclude emissions from natural disturbances in accounting for:	
(a) Afforestation and reforestation	No
(b) Forest management	Yes

*Abbreviations:* ERT = expert review team, FMRL = forest management reference level, GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, NA = not applicable, QELRC = quantified emission limitation or reduction commitment.

2. Tables 5–7 provide an overview of total greenhouse gas emissions and removals, as submitted by the Party. Where a Party has decided to voluntarily report indirect carbon dioxide emissions, this is noted in the relevant table.

Table 5  
**Total greenhouse gas emissions for Belgium, base year<sup>a</sup>–2014<sup>b</sup>**  
 (kt CO<sub>2</sub> eq)

Year	Total GHG emissions excluding indirect CO <sub>2</sub> emissions		Total GHG emissions including indirect CO <sub>2</sub> emissions <sup>c</sup>		Land-use change (Article 3.7 bis as contained in the Doha Amendment) <sup>d</sup>
	Total including LULUCF	Total excluding LULUCF	Total including LULUCF	Total excluding LULUCF	
Base year	145 469.12	147 811.09	145 469.12	147 811.09	NA
1990	143 679.27	146 021.24	143 679.27	146 021.24	
1995	151 901.54	154 020.29	151 901.54	154 020.29	
2000	147 474.12	149 213.02	147 474.12	149 213.02	
2010	129 282.66	133 258.41	129 282.66	133 258.41	
2011	118 990.73	122 833.40	118 990.73	122 833.40	
2012	114 696.06	118 761.34	114 696.06	118 761.34	
2013	115 364.31	119 375.30	115 364.31	119 375.30	
2014	109 847.00	113 866.62	109 847.00	113 866.62	

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, NA = not applicable.

<sup>a</sup> Base year refers to the base year under the Kyoto Protocol, which is 1990 for CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O and 1995 for HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>.

<sup>b</sup> Emissions/removals reported in the sector other (sector 6) are not included in the total GHG emissions.

<sup>c</sup> The Party has not reported indirect CO<sub>2</sub> emissions in common reporting format table 6.

<sup>d</sup> The value reported in this column refers to 1990.

Table 6  
**Greenhouse gas emissions by gas for Belgium, excluding land use, land-use change and forestry, 1990–2014<sup>a</sup>**  
 (kt CO<sub>2</sub> eq)

<i>Year</i>	<i>CO<sub>2</sub><sup>b</sup></i>	<i>CH<sub>4</sub></i>	<i>N<sub>2</sub>O</i>	<i>HFCs</i>	<i>PFCs</i>	<i>Unspecified mix of HFCs and PFCs</i>	<i>SF<sub>6</sub></i>	<i>NF<sub>3</sub></i>
1990	119 982.50	12 040.18	10 232.40	NA, NO	2 191.05	NA, NO	1 575.10	NA, NO
1995	125 519.44	11 947.64	10 997.20	501.99	2 914.29	NA, NO	2 139.73	NA, NO
2000	126 315.21	10 827.00	10 352.83	1 127.80	446.11	NA, NO	144.06	NA, NO
2010	114 155.39	8 624.50	7 759.83	2 508.71	106.61	NA, NO	102.03	1.32
2011	104 945.71	8 369.07	6 564.49	2 614.05	225.50	NA, NO	112.09	2.48
2012	100 931.60	8 235.74	6 470.89	2 733.36	278.21	NA, NO	110.43	1.12
2013	101 744.74	8 098.25	6 280.72	2 703.01	431.59	NA, NO	115.75	1.24
2014	96 325.41	8 047.55	6 278.98	2 811.80	306.96	NA, NO	95.22	0.69
<b>Per cent change 1990–2014</b>	<b>–19.7</b>	<b>–33.2</b>	<b>–38.6</b>	<b>NA</b>	<b>–86.0</b>	<b>NA</b>	<b>–94.0</b>	<b>NA</b>

*Abbreviations:* NA = not applicable, NO = not occurring.

<sup>a</sup> Emissions/removals reported in the sector other (sector 6) are not included in the total greenhouse gas emissions.

<sup>b</sup> Belgium did not report indirect CO<sub>2</sub> emissions in common reporting format table 6.

Table 7  
**Greenhouse gas emissions by sector for Belgium, 1990–2014<sup>a, b</sup>**  
 (kt CO<sub>2</sub> eq)

<i>Year</i>	<i>Energy</i>	<i>IPPU</i>	<i>Agriculture</i>	<i>LULUCF</i>	<i>Waste</i>	<i>Other</i>
1990	103 193.74	26 219.59	12 163.57	–2 341.97	4 444.33	NO
1995	107 047.69	30 164.94	12 192.84	–2 118.75	4 614.83	NO
2000	105 453.93	28 416.36	11 272.25	–1 738.89	4 070.48	NO
2010	98 994.94	21 422.32	10 171.28	–3 975.75	2 669.86	NO
2011	89 716.19	20 581.61	10 081.50	–3 842.67	2 454.10	NO
2012	87 534.32	19 008.56	9 846.11	–4 065.27	2 372.34	NO
2013	87 722.53	19 817.67	9 836.52	–4 010.99	1 998.58	NO
2014	82 290.58	19 810.83	9 941.76	–4 019.62	1 823.45	NO
<b>Per cent change 1990–2014</b>	<b>–20.3</b>	<b>–24.4</b>	<b>–18.3</b>	<b>71.6</b>	<b>–59.0</b>	<b>NA</b>

*Abbreviations:* IPPU = industrial processes and product use, LULUCF = land use, land-use change and forestry, NA = not applicable, NO = not occurring.

<sup>a</sup> Emissions/removals reported in the sector other (sector 6) are not included in the total greenhouse gas emissions.

<sup>b</sup> Belgium did not report indirect CO<sub>2</sub> emissions in common reporting format table 6.

## Annex II

### Documents and information used during the review

#### A. Reference documents

“Guidelines for national systems for the estimation of anthropogenic greenhouse gas emissions by sources and removals by sinks under Article 5, paragraph 1, of the Kyoto Protocol”. Annex to decision 19/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a03.pdf#page=14>.

“Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”. Annex to decision 15/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf>.

“Guidelines for review under Article 8 of the Kyoto Protocol”. Annex to decision 22/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a03.pdf#page=51>.

“Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”. Annex I to decision 24/CP.19. Available at <http://unfccc.int/resource/docs/2013/cop19/eng/10a03.pdf#page=4>.

“Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention”. Annex to decision 13/CP.20. Available at <http://unfccc.int/resource/docs/2014/cop20/eng/10a03.pdf#page=6>.

“Implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol, Part I: Implications related to accounting and reporting and other related issues”. Decision 3/CMP.11. Available at <http://unfccc.int/resource/docs/2015/cmp11/eng/08a01.pdf#page=5>.

“Implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol, Part II: Implications related to review and adjustments and other related issues”. Decision 4/CMP.11. Available at <http://unfccc.int/resource/docs/2015/cmp11/eng/08a01.pdf#page=30>.

Intergovernmental Panel on Climate Change. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. Available at <http://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html>.

Intergovernmental Panel on Climate Change. 2014. *2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol*. Available at <http://www.ipcc-nggip.iges.or.jp/public/kpsg>.

Intergovernmental Panel on Climate Change. 2014. *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*. Available at <http://www.ipcc-nggip.iges.or.jp/public/wetlands/index.html>.

**B. Additional information provided by the Party**

Responses to questions during the review were received from Mr. Andre Guns (Walloon Agency for Air and Climate), including additional material on the methodology and assumptions used.

## Annex III

### Acronyms and abbreviations

CH <sub>4</sub>	methane
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
ERT	expert review team
FMRL	forest management reference level
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
LULUCF	land use, land-use change and forestry
NA	not applicable
NE	not estimated
NF <sub>3</sub>	nitrogen trifluoride
NO	not occurring
N <sub>2</sub> O	nitrous oxide
PFC	perfluorocarbon
QELRC	quantified emission limitation or reduction commitment
SF <sub>6</sub>	sulphur hexafluoride
UNFCCC	United Nations Framework Convention on Climate Change

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