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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 France

Note by the expert review team

Summary

According to decision 2/CMP.8, each Party with a quantified emission limitation and 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 I, 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 19 to 24 September 2016 in Paris, France.

GE.17-12510(E)



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I. Introduction¹

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 France was organized by the UNFCCC secretariat, in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”.² The review took place from 19 to 24 September 2016 in Paris, France, and was coordinated by Mr. Dirk Nemitz and Mr. Roman Payo (UNFCCC secretariat). Table 1 provides information on the composition of the expert review team (ERT) that conducted the review of France.

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

Table 1

Composition of the expert review team that conducted the review of France

<i>Area of expertise</i>	<i>Name</i>	<i>Party</i>
Generalist	Mr. Ioannis Sempos	Greece
Energy	Ms. Gherghita Nicodim	Romania
IPPU	Mr. Stanford Mwakasonda	United Republic of Tanzania
Agriculture	Mr. Daniel Bretscher	Switzerland
LULUCF	Mr. Sandro Federici	San Marino
Waste	Ms. Mayra Rocha	Brazil
Lead reviewers	Mr. Mwakasonda Mr. Sempos	

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 ERT’s assessment of the reporting of mandatory elements by France in its report to facilitate the calculation of the assigned amount. Key data and elections by the Party are included in table 5.

Table 2

Expert review team’s assessment of the reporting of mandatory elements by France 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: 16 June 2016

¹ At the time of publication of this report, France 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.

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

<i>Item</i>		<i>Comment</i>
Are there any missing categories or issues related to completeness ^a in the reporting of GHG emissions by sources and removals by sinks for the base year or period?	Yes	For further information, see FCCC/ARR/2016/FRA
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 ₃ ?	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#5 in table 3
(b) Calculation of base-year emissions	Yes	See annex I, table 4. For further information, see ID#1 in table 3
(c) Calculation of the assigned amount	Yes	See annex I, table 4. For further information, see ID#1 in table 3
(d) Calculation of the commitment period reserve	Yes	See annex I, table 4. For further information, see ID#2 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#3 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#1 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#4 in table 3
Has the Party indicated in the original submission the approach ^b 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#4 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	

<i>Item</i>		<i>Comment</i>
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#2 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	See annex I, table 4
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?	NA	
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	
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
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
Has the Party reported the quantity amounting to 3.5% of the base-year GHG emissions, excluding LULUCF, in the original submission?	No	See annex I, table 4. For further information, see ID#3 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

<i>Item</i>		<i>Comment</i>
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 CMP?	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

Abbreviations: CMP = Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, NA = not applicable.

^a Issues related to missing categories and completeness are only for those categories for which methods are available in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

^b 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 France has been undertaken together with the review of the inventory submission for the first year of the second commitment period.³ Table 3 contains additional information, if any, to support the ERT's assessment included in table 2 above 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 France'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.	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 notes that the European Union, its member States and Iceland stated that they will fulfil their reduction targets under the second commitment period jointly.^a The joint assigned amount for the European Union, its member States and Iceland is calculated pursuant to the quantified emission limitation and reduction commitment 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 France is fixed, based on Annex II to European Commission decision 2013/162/EU and as adjusted by Commission implementing decision 2013/634/EU^b</p>	Not a problem

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

ID#	Finding classification	Description of the finding	Classification of problem
		<p>The ERT concludes that the assigned amount reported by France is in accordance with the joint fulfilment agreement by the European Union, its member States and Iceland</p> <p>In the original submission, France reported its base-year emissions to be 546 110 886 t CO₂ eq. In response to the list of potential problems and further questions raised by the ERT (see document FCCC/ARR/2016/FRA), the Party submitted revised estimates, which affected the base-year emissions. However, the revised estimates for the base-year emissions (548 055 757 t CO₂ eq) do not affect the assigned amount for France, referred to in table 4 below, because the assigned amount is determined on the basis of the allocations in the European Union decisions referenced above, and is not calculated using the revised base-year emission estimates for France. The ERT invites France to communicate the revised base-year emissions to the European Union with a view to being considered in the calculation of the joint assigned amount of the European Union, its member States and Iceland</p>	
2.	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
3.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	In its report to facilitate the calculation of the assigned amount, France did not report the quantity amounting to 3.5% of the base-year GHG emissions, excluding LULUCF. During the review, the ERT calculated this quantity to be 19 181.951 kt CO ₂ eq and therefore the forest management cap to be 153 455.612 kt CO ₂ eq (see issue KL.17 in FCCC/ARR/2016/FRA)	Not a problem
4.	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, of the Kyoto Protocol 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 includes 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 the member States and Iceland, multiplied by 8. The report of the European Union also clarifies that the approach used to calculate average annual emissions for the first three years of the first commitment period is including the gases and sources listed in Annex A to the Kyoto Protocol	Not a problem
5.	National registry	The ERT notes that the 2016 standard independent assessment report for France indicates that France's report to facilitate the calculation of the assigned amount did not provide information on the establishment of a previous period surplus reserve account (PPSR) in its national registry. During the review, France indicated that the PPSR account is to be established in the next release of the consolidated registry software	Not a problem
6.	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 France in its report to facilitate the calculation of the assigned amount	Not a problem

Abbreviations: Article 8 review guidelines = "Guidelines for review under Article 8 of the Kyoto Protocol", ERT = expert review team, LULUCF = land use, land-use change and forestry.

^a The report to facilitate the calculation of the assigned amount for the European Union is available at <<http://unfccc.int/9499>>.

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

IV. Questions of implementation

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

Annex I

Key relevant data for France

1. Table 4 provides key data and parameters for, and elections by, France, relevant for 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 France

<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
France's QELRC in the second commitment period	France will implement its reduction target under the second commitment period jointly with the European Union, its member States and Iceland as described in ID#1, 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 ₆	1990
Base year for NF ₃	1995
Base-year emissions, as reported by the Party in the original submission	546 110 886 t CO ₂ eq
Base-year emissions, final, as reported by the Party and agreed by the ERT	548 055 757 t CO ₂ 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	3 014 714 832 t CO ₂ 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	2 713 243 349 t CO ₂ 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: 10% 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	-67.410 Mt CO ₂ eq/year
Technical corrections to the FMRL as reported in the original submission	21.795 Mt CO ₂ eq/year
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, as reported by the Party	Not reported in the original submission
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ , final value, as calculated by the ERT and agreed by the Party	19 181.951 kt CO ₂ eq
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, multiplied by 8, as reported by the Party	Not reported in the original submission
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, multiplied by 8, final value, as calculated by the ERT and agreed by the Party	153 455.612 kt CO ₂ eq
Will the Party exclude emissions from natural disturbances in accounting for:	
(a) Afforestation and reforestation	Yes
(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, QELRC = quantified emission limitation and reduction commitment.

2. Tables 5–7 provide an overview of total greenhouse gas emissions and removals, as submitted by France. 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 France, base year^a–2014^b
 (kt CO₂eq)

Year	Total GHG emissions excluding indirect CO ₂ emissions		Total GHG emissions including indirect CO ₂ emissions ^c		Land-use change (Article 3.7 bis as contained in the Doha Amendment) ^d
	Total including LULUCF	Total excluding LULUCF	Total including LULUCF	Total excluding LULUCF	
Base year	515 484.52	546 065.54	517 474.74	548 055.76	NA
1990	515 474.46	546 055.48	517 464.67	548 045.70	
1995	512 703.55	545 254.74	514 439.27	546 990.47	
2000	519 975.15	552 734.34	521 727.38	554 486.57	
2010	475 023.60	513 793.40	476 053.48	514 823.28	
2011	441 794.43	486 255.08	442 860.46	487 321.11	
2012	435 125.68	487 646.61	436 126.74	488 647.66	
2013	432 114.79	485 643.95	433 104.53	486 633.69	
2014	407 513.43	458 158.84	408 462.23	459 107.63	

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

^a Base year refers to the base year under the Kyoto Protocol, which is 1990 for all gases except NF₃, for which the base year is 1995.

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

^c The Party has reported indirect CO₂ emissions in common reporting format table 6.

^d The value reported in this column refers to 1990.

Table 6
Greenhouse gas emissions by gas for France, excluding land use, land-use change and forestry, 1990–2014^a
 (kt CO₂ eq)

<i>Year</i>	<i>CO₂^b</i>	<i>CH₄</i>	<i>N₂O</i>	<i>HFCs</i>	<i>PFCs</i>	<i>Unspecified mix of HFCs and PFCs</i>	<i>SF₆</i>	<i>NF₃</i>
1990	400 231.55	69 166.63	66 820.02	4 402.20	5 190.39	NA, NO	2 218.42	16.48
1995	400 249.78	71 371.88	67 735.63	1 907.84	3 069.28	NA, NO	2 629.51	26.54
2000	415 567.94	71 190.37	55 721.48	6 624.10	2 985.41	NA, NO	2 377.39	19.89
2010	390 451.73	62 960.74	42 603.97	17 310.58	605.29	NA, NO	858.84	32.13
2011	364 228.25	62 117.07	41 024.94	18 522.53	761.96	NA, NO	635.00	31.36
2012	366 549.62	60 561.19	41 163.98	18 931.02	778.27	NA, NO	643.19	20.40
2013	365 913.47	59 368.32	40 996.10	19 113.72	657.61	NA, NO	573.85	10.63
2014	336 288.36	60 113.26	42 293.99	19 339.73	591.71	NA, NO	469.94	10.63
Per cent change 1990–2014	-16.0	-13.1	-36.7	339.3	-88.6	NA	-78.8	-35.5

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

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

^b CO₂ emissions include indirect CO₂ emissions reported in common reporting format table 6.

Table 7
Greenhouse gas emissions by sector for France 1990–2014^{a, b}
 (kt CO₂ eq)

<i>Year</i>	<i>Energy</i>	<i>IPPU</i>	<i>Agriculture</i>	<i>LULUCF</i>	<i>Waste</i>	<i>Other</i>
1990	384 486.76	63 352.15	82 795.78	–30 581.02	17 411.00	NO
1995	386 106.58	59 610.88	80 268.55	–32 551.20	21 004.46	NO
2000	399 446.36	48 759.82	83 527.91	–32 759.20	22 752.48	NO
2010	373 134.16	42 594.83	77 635.90	–38 769.80	21 458.39	NO
2011	346 849.89	42 270.94	77 238.88	–44 460.65	20 961.41	NO
2012	350 918.70	40 553.79	76 952.49	–52 520.92	20 222.69	NO
2013	350 084.41	41 047.54	75 748.85	–53 529.16	19 752.90	NO
2014	319 939.30	40 907.67	78 774.84	–50 645.41	19 485.83	NO
Per cent change						
1990–2014	–16.8	–35.4	–4.9	65.6	11.9	NA

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

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

^b Totals do include indirect CO₂ emissions reported 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 Ms. Pascale Vizy (Ministry of the Environment Energy and the Sea) including additional material on the methodology and assumptions used.

Annex III

Acronyms and abbreviations

CH ₄	methane
CMP	Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol
CO ₂	carbon dioxide
CO ₂ 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
kt	kilotonne
LULUCF	land use, land-use change and forestry
NA	not applicable
NF ₃	nitrogen trifluoride
NO	not occurring
N ₂ O	nitrous oxide
PFC	perfluorocarbon
QELRC	quantified emission limitation and reduction commitment
SF ₆	sulphur hexafluoride
UNFCCC	United Nations Framework Convention on Climate Change
