

United Nations

Framework Convention on Climate Change

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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 Ireland

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, 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 29 August to 3 September 2016 in Bonn, Germany.





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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 Ireland 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 29 August to 3 September 2016 in Bonn, Germany, and was coordinated by Mr. Tomoyuki Aizawa (UNFCCC secretariat). Table 1 provides information on the composition of the expert review team (ERT) that conducted the review of Ireland.

2. A draft version of this report was communicated to the Government of Ireland, which provided comments that were considered and incorporated, as appropriate, into this final version of the report.

Area of expertise	Name	Party
Generalist	Mr. Christopher John Dore	United Kingdom of Great Britain and Northern Ireland
	Ms. Kristina Saarinen	Finland
Energy	Ms. Tahira Munir	Pakistan
	Mr. Peter Seizov	Bulgaria
	Ms. Nina Uvarova	Russian Federation
IPPU	Ms. Pia-Kristiina Forsell	Finland
	Mr. Andrew Neal	New Zealand
Agriculture	Ms. Marci Baranski	United States of America
	Mr. Abdulkadir Bektas	Turkey
	Mr. Paulo Cornejo Guajardo	Chile
	Mr. Pa Ousman Jarju	Gambia
LULUCF	Mr. Rizaldi Boer	Indonesia
	Mr. Johannes Brötz	Germany
	Ms. Oksana Butrym	Ukraine
	Ms. Naoko Tsukada	Japan
Waste	Mr. Seungdo Kim	Republic of Korea
	Ms. Mayra Rocha	Brazil
Lead reviewers	Ms. Mayra Rocha	
	Ms. Kristina Saarinen	

 Table 1

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

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

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

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

Item			Comment		
General	Party information				
Date of	submission		Original submission: 17 June 2016		
complet	re any missing categories or issues related to teness ^{<i>a</i>} in the reporting of GHG emissions by sources and ls by sinks for the base year or period?	Yes	See FCCC/ARR/2016/IRL		
	e GHG inventory recalculated in accordance with decision 7 for all years from 1990 to the most recent year e?	Yes			
Did the	Party report the base year for NF ₃ ?	Yes	See annex I, table 4		
	tion related to agreement by the Party under Article 4 of the ments jointly	he Kyoto	Protocol to implement		
lecisior	nplete information been reported in accordance with a 3/CMP.11, paragraph 11, by the Party in fulfilment of its Protocol, Article 4, agreement 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#8 in table 3		
(b)	Calculation of base year emissions	Yes	See annex I, table 4. For further information, see ID#s1 and 2 in table 3		
(c)	Calculation of the assigned amount	Yes	For further information, see ID#s1 and 2 in table 3, and annex I, table 4		
(d)	Calculation of the commitment period reserve	Yes	For further information, see ID#3 in table 3, and annex I, table 4		

Information related to the assigned amount and the commitment period reserve

Item		Comment
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?	No	For further information, see ID#1 in table 3, and annex I, table 4
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?	No	For further information, see ID#4 in table 3, and annex I, table 4
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?	No	For further information, see ID#4 in table 3, and annex I, table 4
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?	Yes	For further information, see ID#1 in table 3, and annex I, table 4
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	For further information, see ID#3 in table 3, and annex I, table 4
Information related to activities under Article 3, paragraphs 3 and	l 4, of th	e Kyoto Protocol
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?	Yes	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?	Yes	Under CP 1 no activities were elected
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. For further information, see ID#6 in table 3
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#7 in table 3
Did the Party indicate whether it intends to apply the provisions	Yes	See annex I, table 4

Item		Comment
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?		
Information related to the national system and national registry		
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 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 Intergovernmental Panel on Climate Change 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 Ireland 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.

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

Table 3

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

ID#	Finding classification	Description of the finding	Classification of problem
1.	Calculation of the assigned amount	The assigned amount submitted by the Party in its report to facilitate the calculation of the assigned amount was not 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	Not a problem
		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. ^{<i>a</i>} The joint assigned amount for the European Union, its member States and Iceland is calculated pursuant to the QELRC 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 Ireland is fixed based on Annex II to European Commission decision 2013/162/EU and as adjusted by Commission implementing decision 2013/634/EU ^{<i>b</i>}	
		The ERT concludes that the assigned amount reported by Ireland before including deforestation in the base year $(343,467,221 \text{ t CO}_2 \text{ eq})$ is in accordance with Article 3, paragraph 7 bis, of the Kyoto Protocol and with the joint fulfilment agreement by the European Union, its member States and Iceland	
		LULUCF was a net source of GHG emissions in 1990 (6,222.428 kt $CO_2 eq$) and the Party's aggregate anthropogenic CO_2 equivalent emissions by sources minus removals by sinks in 1990 from land-use change (deforestation 8,339.54 t $CO_2 eq$) were included in the base year emissions for the purpose of calculating the assigned amount. However, during the review, the ERT could not replicate the CO_2 equivalent emissions by sources minus removals by sinks in 1990 from deforestation as reported in the report to facilitate the calculation of assigned amount (see ID# 2 below) that led to the incorrect calculation of the assigned amount. In response to a question on this matter raised by the ERT during the review week, the Party provided the corrected value for deforestation in 1990 (8,229.962 t $CO_2 eq$). Ireland recalculated the assigned amount to be 343,519,892 kt $CO_2 eq$ (annual emission allocations 2013–2020: 343,467,221 kt $CO_2 eq$ (as set under the EU agreement) + (8,229.962 kt $CO_2 eq \times 0.8 \times 8$)), to which the ERT agrees	
		The ERT invites Ireland to communicate the revised base-year emissions to the EU with a view to being considered in the calculation of the joint assigned amount of the European Union, its member States and Iceland	
2.	Calculation of the assigned amount	The ERT could not replicate the Party's aggregate anthropogenic CO_2 equivalent emissions by sources minus removals by sinks in 1990 from land- use change (deforestation 8,339.54 t CO_2 eq) included in the base year emissions for the purpose of calculating the assigned amount, as reported in the report to facilitate the calculation of the assigned amount	Not a problem
		In response to a question on this matter raised by the ERT during the review, the Party identified an error in the calculation of the deforestation value. The	

ID#	Finding classification	Description of the finding	Classification of problem
		calculation error was that N ₂ O emissions from forestland converted to grass land that were added to the calculation did not occur. CH_4 emission values (0.36772 t) from land-use change had been counted in error under both CH_4 and N ₂ O. As a result, the deforestation values had a 109.58 t CO ₂ difference (0.36772 × 298) from the correct value. The ERT could replicate the revised deforestation value (8,229.962 t CO ₂ eq) from the CRF tables, and accepted the revised value	
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
		The Party reported its commitment period reserve as $309,168,535$ kt CO ₂ eq. However, during the review, the ERT identified that there was a calculation error that led to incorrect calculation of the commitment period reserve (see ID#1 above, calculation of the assigned amount). Owing to the calculation error, Ireland recalculated the commitment period reserve, and determined it to be $309,167,903$ kt CO ₂ eq, which the ERT accepted	
4.	Reporting pursuant to Article 3.7 ter of the Doha Amendment	The ERT noted that the Party did not provide information in accordance with Article 3, paragraph 7 ter, of the Doha Amendment, specifically, the Party did not report the difference between the assigned amount for the second commitment period and average annual emissions for the first three years of the preceding commitment period, multiplied by 8, in accordance with decision 3/CMP.11, annex I, paragraph 4 (para. 8 bis (n))	Not a problem
		During the review, the Party indicated that, in line with the terms of the joint fulfilment 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 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 the gases and sources listed in Annex A to the Kyoto Protocol	
5.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	The ERT noted that information required under Article 3, paragraph 4, of the Kyoto Protocol on the land identification system for grazing land management was not provided in accordance with decision 2/CMP.8, annex, paragraph 1(g). In its original submission, Ireland does not clearly describe how it identifies land subject to grazing land management, and the total area of land subject to grazing land management is larger than the area of managed grassland reported under the Convention	Transparency
		In response to a question on this matter raised by the ERT during the review week, Ireland explained that all grasslands in the country are deemed to be managed for the purpose of reporting under the Convention and its Kyoto Protocol, and all the land subject to grazing land management is included in managed land (managed grassland and grassland converted to settlements). The Party also provided further information on the land identification system	

ID#	Finding classification	Description of the finding	Classification of problem
		for grazing land management	
		The ERT acknowledged the Party's explanation and understood that confusion had arisen from the Party's mixed use of "unmanaged grassland" under the national definition and under the definition of the Convention and its Kyoto Protocol (see FCCC/ARR/2016/IRL, ID#KL.7)	
6.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	In the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol and the national inventory report and CRF tables for 2016, Ireland reported its FMRL as -142.07 kt CO ₂ eq. The ERT noted that this value is not in accordance with the appendix to decision 2/CMP.7 (the FMRL for Ireland is inscribed as -0.008 or -0.142 Mt CO ₂ eq/year), and therefore is not in accordance with the requirements set out in decision 2/CMP.8, annex I, paragraph 1, and the appendix to the annex to decision 2/CMP.7. In response to a question on this matter raised by the ERT during the review week, Ireland agreed to correct the FMRL in the two reports and the CRF tables mentioned earlier in this paragraph to -0.142 Mt CO ₂ eq/year (see FCCC/ARR/2016/IRL, ID#KL.8)	Not a problem
7.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	Ireland has not reported the value of the forest management cap in its report to facilitate the calculation of the assigned amount for the second commitment period and in the CRF tables. However, during the review week, Ireland provided a value of 1,974.616 kt based on Ireland's base year emissions (56,417,601 t CO_2 eq) calculated for the base year for CO_2 , CH_4 and N_2O is 1990; and the base year for HFCs, PFCs, SF_6 and NF_3 is 1995	Not a problem
8.	National registry	The ERT took note that the 2016 standard independent assessment report for Ireland and the initial report provided by the Party indicate that the establishment of the PPSR account by Ireland is planned as soon as this is technically possible after the next release of the consolidated registry software	Not a problem
9.	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 Ireland in its report to facilitate the calculation of the assigned amount	Not a problem

Abbreviations: CRF = common reporting format, ERT = expert review team, EU = European Union, FMRL = forest management reference level, GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, PPSR = previous period surplus reserve, QELRC = quantified emission limitation and reduction commitment.

^{*a*} The report to facilitate the calculation of the assigned amount for the European Union is available at <<u>http://unfccc.int/national_reports/initial_reports_under_the_kyoto_protocol/second_commitment_period_2013-2020/items/9499.php></u>.

 b At the time of 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

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

Table 4

Annex I

Key relevant data for Ireland

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

Key information or parameter provided	Comment
General Party information	
Did the Party have a QELRC in the first commitment period?	Yes
Ireland's QELRC in the second commitment period	Ireland 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	1995
Base year for NF ₃	1995
Base-year emissions, as reported by the Party	The Party has not provided this value in its report to facilitate the calculation of assigned amount for the second commitment period
Base-year emissions, final, as calculated by the ERT and agreed by the Party	56 425 830 t CO_2 eq, including GHG emissions from conversion of forests (deforestation)
Information related to the calculation of the assigned	amount and the commitment period reserve
Assigned amount, as reported by the Party	343,520,594 t CO ₂ eq, including GHG

Assigned amount, as reported by the Party	343,520,594 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
Assigned amount, final, as recalculated by the Party and agreed by the ERT	343,519,892 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
Approach used to calculate the average annual emissions for the first three years of the first commitment period	The gases and sources listed in Annex A to the Kyoto Protocol. The difference is calculated on the basis of the joint assigned amount of the European Union, its member States and Iceland
Difference between the assigned amount for the	This difference is calculated on the basis of the

Key information or parameter provided	Comment
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	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	309,168,535 t CO ₂ eq
Commitment period reserve, final value, as calculated by the ERT	309,167,903 t CO ₂ eq
Information related to activities under Article 3, para	graphs 3 and 4, of the Kyoto Protocol

LULUCF parameters Minimum tree crown cover: 20% Minimum land area: 0.1 ha Minimum tree height: 5 m Elections under Article 3, paragraphs 3 and 4, of the Kyoto Protocol: Commitment period accounting (a) Afforestation/reforestation (b) Deforestation Commitment period accounting (c) Forest management Commitment period accounting (d) Cropland management Elected. Commitment period accounting (e) Grazing land management Elected. Commitment period accounting (f) Revegetation Not elected (g) Wetland drainage and rewetting Not elected **FMRL** -0.142 Mt CO₂ eq/year Technical corrections to the FMRL as reported in the -0.381 Mt CO₂ eq/year original submission and agreed by the ERT 3.5% of total base year GHG emissions, excluding 1 974.616 kt CO₂ eq (not reported in the LULUCF, and including indirect CO₂ emissions, as original submission) reported by Party and agreed by the ERT

3.5% of total base year GHG emissions, excluding LULUCF and including indirect CO₂ emissions, multiplied by 8, as reported by Party and agreed by the ERT

Will the Party exclude emissions from natural
disturbances in accounting for:Yes(a) Afforestation and reforestationYes(b) Forest managementYes

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 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 Ireland, base year–2014 a $(\mathrm{kt}\ \mathrm{CO}_{2}\ eq)$

	Total GHG emissions excluding indirect CO ₂ emissions		Total GHG emissions including indirect CO ₂ emissions ^b		ns emissions ^b (Article 3		Land-use change (Article 3.7 bis as contained
	Total including LULUCF	Total excluding LULUCF	Total including LULUCF	Total excluding LULUCF	in the Doha Amendment) ^c		
Base year	62 559.32	56 336.89	62 640.03	56 417.60	8.2299		
1990	62 310.27	56 087.84	62 390.98	56 168.55			
1995	66 924.71	59 791.07	67 006.38	59 872.75			
2000	75 658.34	69 251.35	75 731.94	69 324.96			
2010	67 495.50	62 235.15	67 559.36	62 299.01			
2011	62 821.50	58 130.30	62 885.87	58 194.67			
2012	63 526.36	58 622.80	63 588.78	58 685.21			
2013	63 419.91	58 481.61	63 485.03	58 546.73			
2014	63 410.53	58 189.15	63 475.05	58 253.67			

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

^{*a*} Base year refers to the base year under the Kyoto Protocol, which is 1990 for CO_2 , CH_4 and N_2O , and 1995 for HFCs, PFCs, SF₆ and NF₃.

 b^{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.

	$CO_2^{\ b}$	CH_4	N_2O	HFCs	PFCs	Unspecified mix of HFCs and PFCs	SF_6	NF_3
1990	32 849.24	14 881.83	8 402.25	1.23	0.12	33.88	NO	NO
1995	35 800.42	15 129.79	8 658.24	103.19	97.61	79.11	NO	4.37
2000	45 196.94	14 532.20	8 640.47	456.66	397.76	51.76	NO	49.17
2010	41 622.14	12 632.79	7 032.35	932.08	46.58	33.08	NO	NO
2011	37 959.57	12 594.40	6 624.15	955.22	15.88	45.45	NO	NO
2012	38 094.03	12 891.04	6 703.77	948.64	9.56	37.39	NO	0.78
2013	37 114.54	13 224.50	7 084.87	1 070.05	8.32	43.53	NO	0.90
2014	36 623.59	13 433.35	6 985.06	1 155.42	9.00	46.29	NO	0.96
Per cent change 1990–2014	11.5	-9.7	-16.9	93 524.9	7 417.8	36.6	NA	NA

Table 6 Greenhouse gas emissions by gas for Ireland, excluding land use, land-use change and forestry, 1990–2014^{*a*} (kt $CO_2 eq$)

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 Ireland, 1990–2014^{*a,b*} (kt CO2 eq)

	Energy	IPPU	Agriculture	LULUCF	Waste	Other
1990	31 118.46	3 280.73	20 123.65	6 222.43	1 645.71	NO
1995	33 893.12	3 280.88	20 722.75	7 133.64	1 975.99	NO
2000	42 526.07	4 746.85	20 300.42	6 406.99	1 751.62	NO
2010	40 358.42	2 450.65	18 315.27	5 260.34	1 174.67	NO
2011	36 871.68	2 327.11	17 729.52	4 691.20	1 266.35	NO
2012	36 911.88	2 527.14	18 060.13	4 903.56	1 186.07	NO
2013	35 726.89	2 568.52	18 905.48	4 938.30	1 345.84	NO
2014	35 000.11	3 006.81	18 754.32	5 221.38	1 492.43	NO
Per cent change 1990–2014	12.5	-8.3	-6.8	-16.1	-9.3	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>.

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B. Additional information provided by the Party

Responses to questions during the review were received from Mr. Duffy (Environmental Protection Agency, Ireland), 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			
CRF	common reporting format			
ERT	expert review team			
EU	European Union			
FMRL	forest management reference level			
GHG	greenhouse gas; unless indicated otherwise, total GHG emissions are the sum			
	of CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs and SF ₆ without GHG emissions and			
	removals from LULUCF			
HFC	hydrofluorocarbon			
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_2O	nitrous oxide			
PFC	perfluorocarbon			
PPSR	previous period surplus reserve			
QELRC	quantified emission limitation and reduction commitment			
SF_6	sulphur hexafluoride			
UNFCCC	United Nations Framework Convention on Climate Change			