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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 Poland**

**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 12 to 17 September 2016 in Bonn, Germany.

GE.17-09971(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 Poland 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 Poland.

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

Table 1

### Composition of the expert review team that conducted the review of Poland

<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
	Ms. Qing Tong	China
Agriculture	Mr. B. Jacques 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 publication of this report, Poland 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 ERT’s assessment of the reporting of mandatory elements by Poland 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 Poland 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: 14 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	See document FCCC/ARR/2016/POL
Was the GHG inventory recalculated in accordance with decision 4/CMP.7 for all years from 1988 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#6 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
(d) Calculation of the commitment period reserve	Yes	See annex I, table 4. For further information, see

<i>Item</i>		<i>Comment</i>
		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?	No	See annex I, table 4. For further information, see ID#5 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?	No	See annex I, table 4. For further information, see ID#5 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	
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	Yes	See annex I, table 4. For further information see

<i>Item</i>		<i>Comment</i>
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?		document FCCC/ARR/2016/POL
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 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.

<sup>a</sup> 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.

<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 Poland 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 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 Poland'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	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. Commission Decision 2015/1339/EU sets out the terms of the joint fulfilment 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 notes 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 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 Poland is fixed based on 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 Poland is in accordance with the joint fulfilment agreement by 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 4, of the Kyoto	The ERT identified an error in the calculation of the maximum accountable quantities from forest management. This value was reported by Poland in its initial report as 162 363.273 kt CO <sub>2</sub> eq. During the review the Party agreed that the correct value is 162 405.602 kt CO <sub>2</sub> eq. The ERT concludes that the forest management cap has been estimated pursuant to decision 2/CMP.7,	Not a problem

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

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
	Protocol	annex, paragraph 13	
5.	Reporting pursuant to Article 3, paragraph 7 ter, of the Doha Amendment	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 eight. 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	Not a problem
6.	National registry	Poland did not report on the previous period surplus reserve account in its national inventory report or in its initial report. During the review Poland stated that it will fulfil its reduction target in the second commitment period under the Kyoto Protocol jointly with the European Union, its member States and Iceland and that information related to the application of decision 1/CMP.8, paragraphs 23–26, is included in the initial report of the European Union. Poland also stated that in line with decision 1/CMP.8, paragraph 23, it will establish a previous period surplus reserve account in its national registry  The ERT notes that the 2016 standard independent assessment report for Poland did not include recommendations regarding the national registry	Not a problem
7.	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 Poland 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 of 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 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 Poland

1. Table 4 provides key data and parameters for, and elections by, Poland, 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 Poland<sup>a</sup>

<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
Poland's QELRC in the second commitment period	Poland 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	1988
Base year for HFCs, PFCs and SF <sub>6</sub>	1995
Base year for NF <sub>3</sub>	2000
Base-year emissions, as reported by the Party and agreed by the ERT	580 020 010 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	1 583 938 824 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 eight, 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

<i>Key information or parameter provided</i>	<i>Comment</i>
Commitment period reserve, as reported by the Party and agreed by the ERT	1 425 544 942 t CO <sub>2</sub> eq
<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: 0.1 ha Minimum tree height: 2 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	-27.133 Mt CO <sub>2</sub> eq/year
Technical corrections to the FMRL as reported in the original submission and agreed by the ERT	Technical corrections not applied
3.5% of total base-year GHG emissions, excluding LULUCF, as reported by the Party	Not reported in the original submission
3.5% of total base-year GHG emissions, excluding LULUCF, final value, as calculated by the ERT	20 300.700 kt CO <sub>2</sub> eq
3.5% of total base-year GHG emissions, excluding LULUCF, multiplied by 8, as reported by the Party	162 363.273 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	162 405.602 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	No

*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.

<sup>a</sup> An asterisk is included next to the “Key information or parameter” in all cases where the information was not submitted by the Party in its report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol, because the Party had already submitted this information in the report to facilitate the calculation of the assigned amount for the first commitment period of the Kyoto Protocol or because the information was not otherwise required.

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 Poland, 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	564 027.39	580 020.01	564 027.39	580 020.01	NA
1990	447 265.79	472 995.97	447 265.79	472 995.97	
1995	429 929.16	445 272.75	429 929.16	445 272.75	
2000	358 860.93	392 275.76	358 860.93	392 275.76	
2010	370 990.74	403 598.93	370 990.74	403 598.93	
2011	363 981.59	403 271.36	363 981.59	403 271.36	
2012	358 203.24	396 983.55	358 203.24	396 983.55	
2013	352 232.42	393 091.87	352 232.42	393 091.87	
2014	347 534.19	380 037.57	347 534.19	380 037.57	

*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 1988 for CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O, 1995 for HFCs, PFCs and SF<sub>6</sub> and 2000 for NF<sub>3</sub>.

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

<sup>c</sup> The Party has not reported indirect carbon dioxide 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 Poland, excluding land use, land-use change and forestry 1988–2014<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>
1988	473 954.84	76 734.40	29 032.34	NA, NO	147.26	NA, NO	NA, NO	NA, NO
1990	378 782.54	67 064.04	27 007.52	NA, NO	141.87	NA, NO	NA, NO	NA, NO
1995	363 885.78	58 255.23	22 833.31	97.34	171.97	NA, NO	29.12	NA, NO
2000	319 120.41	49 402.95	22 271.83	1 280.83	176.68	NA, NO	23.07	NA, NO
2010	334 026.15	43 166.37	19 571.19	6 782.77	17.07	NA, NO	35.37	NA, NO
2011	333 713.65	42 128.02	19 924.84	7 449.61	16.22	NA, NO	39.02	NA, NO
2012	326 597.79	42 588.03	20 019.95	7 720.45	15.41	NA, NO	41.92	NA, NO
2013	322 440.49	42 357.11	20 140.19	8 091.92	14.64	NA, NO	47.54	NA, NO
2014	310 307.30	41 330.22	19 746.42	8 586.93	13.90	NA, NO	52.79	NA, NO
<b>Per cent change 1988– 2014</b>	<b>–34.5</b>	<b>–46.1</b>	<b>–32.0</b>	<b>NA</b>	<b>–90.6</b>	<b>NA</b>	<b>NA</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 total greenhouse gas emissions.

<sup>b</sup> Poland did not report indirect carbon dioxide emissions in common reporting format table 6.

Table 7  
**Greenhouse gas emissions by sector for Poland, 1988–2014<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>
1988	483 409.87	33 962.29	47 528.62	–15 992.62	14 968.05	NO
1990	386 321.00	25 114.87	46 848.19	–25 730.18	14 711.92	NO
1995	372 528.10	24 560.80	34 482.09	–15 343.59	13 701.77	NO
2000	322 219.07	25 499.26	30 792.17	–33 414.83	13 765.26	NO
2010	335 488.42	26 599.60	29 550.59	–32 608.19	11 960.32	NO
2011	332 354.30	29 500.65	29 930.44	–39 289.77	11 485.97	NO
2012	327 420.19	28 465.19	29 807.24	–38 780.31	11 290.93	NO
2013	323 062.86	28 399.27	30 401.02	–40 859.45	11 228.72	NO
2014	308 848.16	30 015.11	30 409.64	–32 503.37	10 764.66	NO
<b>Per cent change 1988–2014</b>	<b>–36.1</b>	<b>–11.6</b>	<b>–36.0</b>	<b>103.2</b>	<b>–28.1</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 total greenhouse gas emissions.

<sup>b</sup> Poland did not report indirect carbon dioxide 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 Ms. Anna Olecka, Institute of Environmental Protection, 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
kt	kilotonne
LULUCF	land use, land-use change and forestry
NA	not applicable
NF <sub>3</sub>	nitrogen trifluoride
NO	not occurring
N <sub>2</sub> O	nitrous oxide
PFC	perfluorocarbon
QELRC	quantified emission limitation and reduction commitment
SF <sub>6</sub>	sulphur hexafluoride
UNFCCC	United Nations Framework Convention on Climate Change

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