



COMPLIANCE COMMITTEE

CC/ERT/IRR/2017/14
27 April 2017

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 Australia

Note by the secretariat

The 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 Australia was published on 26 April 2017. For purposes of rule 10, paragraph 2, of the rules of procedure of the Compliance Committee (annex to decision 4/CMP.2), the report is considered received by the secretariat on the same date. This report, FCCC/IRR/2016/AUS, contained in the annex to this note, is being forwarded to the Compliance Committee in accordance with section VI, paragraph 3, of the annex to decision 27/CMP.1.



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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 Australia

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 5 to 10 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 Australia 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 5 to 10 September 2016 in Bonn, Germany, and was coordinated by Ms. Suvi Monni and Mr. Pedro Torres (UNFCCC secretariat). Table 1 provides information on the composition of the expert review team (ERT) that conducted the review of Australia.

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

Table 1

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

<i>Area of expertise</i>	<i>Name</i>	<i>Party</i>
Generalist	Mr. Ricardo Fernandez	European Union
	Mr. Michael Strogies	Germany
Energy	Mr. Jerome Elliott	Bahamas
	Ms. Carmen Meneses Lopez	Bolivarian Republic of Venezuela
	Mr. Anand Sookun	Mauritius
	Ms. Songli Zhu	China
IPPU	Ms. Valentina Idrissova	Kazakhstan
	Mr. Kakhberi Mdivani	Georgia
Agriculture	Ms. Marta Alfaro	Chile
	Mr. Yuriy Pyrozhenko	Ukraine
LULUCF	Mr. Javier Fernandez	Costa Rica
	Mr. Vladimir Korotkov	Russian Federation
	Ms. Diana Marcela Vargas	Colombia
Waste	Ms. Maryna Berezhnytska	Ukraine
	Mr. Ching Tiong Tan	Malaysia
Lead reviewers	Mr. Ricardo Fernandez	
	Ms. Songli Zhu	

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

¹ At the time of publication of this report, Australia had submitted its instrument of ratification of the Doha Amendment; however, 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.

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 Australia 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 Australia in its report to facilitate the calculation of the assigned amount

<i>Item</i>	<i>Comment</i>	
<i>General Party information</i>		
Dates of submission		Original submission: 7 May 2016 Revised submissions: 9 August 2016 and 14 December 2016 The values from the latest submission are used in this report
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	See annex III to FCCC/ARR/2016/AUS
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 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#5 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
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	Yes	For further information, see ID#1 in table 3

<i>Item</i>		<i>Comment</i>
calculation of the assigned amount?		
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?	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	
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#3 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?	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. For further information, see ID#KL.5 in FCCC/ARR/2016/AUS
<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	NA	This information was already reported and

<i>Item</i>		<i>Comment</i>
Article 5, paragraph 1, of the Kyoto Protocol?		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 Australia 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 Australia is available at <<http://unfccc.int/resource/docs/2017/arr/aus.pdf>>.

Table 3

Additional findings of the expert review team, if any, related to Australia'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 (both in the original submission and the submission of 9 August 2016) 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. However, during the review, the ERT identified issues in the national GHG inventory and therefore did not agree with the assigned amount reported in the submission of 9 August 2016</p> <p>LULUCF is a net source of GHG emissions in 1990 for Australia. Therefore, in accordance with decision 13/CMP.1 in conjunction with decision 3/CMP.11, total base year emissions for the purpose of the calculation of the assigned amount under the Kyoto Protocol include greenhouse gas emissions from conversion of forests (deforestation). In its submission of 9 August 2016, Australia reported the emissions from conversion of forests (deforestation) in the base year as 148 639 183 t CO₂ eq. In response to the list of potential problems and further questions raised by the ERT (see ID#KL.4, FCCC/ARR/2016/AUS), the Party submitted revised estimates on 24 October 2016, which affected the base year emissions from conversion of forests (deforestation). The revised estimate of base year emissions from conversion of forests was 148 163 361 t CO₂ eq. The ERT agreed with the revised estimate and these emissions were included in the calculation of the assigned amount in Australia's revised submission of the report to facilitate the calculation of the assigned amount on 14 December 2016</p> <p>In its original submission, Australia reported its assigned amount as 4 465 881 464 t CO₂ eq, including GHG emissions from conversion of forests (deforestation). In its submission of 9 August 2016, the Party reported its assigned amount as 4 515 407 372 t CO₂ eq, including GHG emissions from conversion of forests (deforestation). Following Australia's submission of revised estimates on 24 October 2016, the Party revised its calculation of the assigned amount. The revised assigned amount, 4 511 619 826 t CO₂ eq, including GHG emissions from conversion of forests (deforestation), was included in the Party's revised submission of its report to facilitate the calculation of the assigned amount on 14 December 2016. The ERT agreed with the final revised value of the assigned amount</p>	Not a problem
2.	Calculation of the commitment period reserve	<p>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</p> <p>In its original submission, Australia reported the commitment period reserve as 4 019 293 318 t CO₂ eq. In its submission of 9 August 2016, the Party reported the commitment period reserve as 4 063 866 635 t CO₂ eq. Owing to the revised assigned amount (see ID#1 above), the Party revised its commitment period reserve to 4 060 457 843 t CO₂ eq on 24 October 2016. This value was also included in the Party's revised submission of its report to facilitate the calculation of the assigned amount of 14 December 2016.</p>	Not a problem

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
		The ERT agreed with the revised commitment period reserve, noting that application of the rounding convention for the commitment period reserve results in a value of 4 060 457 844 t CO ₂ eq	
3.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	In its original submission and the submissions of 9 August and 14 December 2016, the Party reported the FMRL as 4.700 Mt CO ₂ eq/year. The Party reported the technical correction to the forest management reference level as 5.687 Mt CO ₂ eq/year in its original submission, and as -5.222 Mt CO ₂ eq/year in its submission of 9 August 2016. In response to the list of potential problems and further questions raised by the ERT, the Party revised its calculation of harvested wood products (see ID#KL.9 in FCCC/ARR/2016/AUS), which also had an impact on the value of the technical correction. The revised value of the technical correction is -4.785 Mt CO ₂ eq/year. This value was also included in the Party's revised submission of its report to facilitate the calculation of the assigned amount of 14 December 2016. The ERT agreed with the final revised value	Not a problem
4.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	In its original submission and the submission of 9 August 2016, the Party did not report the value for 3.5% of the total base year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, but reported this value multiplied by 8 as 117 214.454 kt CO ₂ eq in both submissions. During the review and in its submission of 14 December 2016, the Party reported the value for 3.5% of the total base year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, as 14 651.807 kt CO ₂ eq. The ERT agreed with the values, noting that application of the rounding convention for the forest management cap results in a value of 14 651.806 kt CO ₂ eq for 3.5% of the base year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions and 117 214.453 kt CO ₂ eq for 3.5% of the base year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions multiplied by 8	Not a problem
5.	Reporting pursuant to Article 3.7 ter of the Doha Amendment	In its original submission, Australia reported 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 as -274 398 724 t CO ₂ eq. In its submission of 9 August 2016, Australia reported 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 as -236 111 456 t CO ₂ eq. During the review, the Party revised its calculation of the assigned amount (see ID#1), and revised this value accordingly to -237 336 202 t CO ₂ eq. This value was also included in the Party's revised submission of its report to facilitate the calculation of the assigned amount on 14 December 2016. The ERT agreed with the final revised estimate	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 Australia in its report to facilitate the calculation of the assigned amount	Not a problem

Abbreviations: ERT = expert review team, FMRL = forest management reference level, GHG = greenhouse gas, Kyoto Protocol Supplement = 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol, LULUCF = land use, land-use change and forestry.

IV. Questions of implementation

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

Annex I

Key relevant data for Australia

1. Table 4 provides key data and parameters for, and elections by, Australia, 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 Australia^a

<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
Australia's QELRC in the second commitment period	99.5% of the base year
Has the Party reached an agreement under Article 4 of the Kyoto Protocol to fulfil its commitments jointly with other Parties?	No
Base year	1990
Base year for HFCs, PFCs and SF ₆	1990
Base year for NF ₃	1990
Base year emissions, as reported by the Party	566 786 410 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation) of 148 163 361 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	4 511 619 826 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 GHGs, sectors and source categories as used to calculate the assigned amount for the second commitment period
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	-237 336 202 t CO ₂ eq
Commitment period reserve, as reported by the Party and agreed by the ERT	4 060 457 844 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: 20% Minimum land area: 0.2 ha Minimum tree height: 2 m
Elections under Article 3, paragraphs 3 and 4, of the Kyoto Protocol:	
(a) Afforestation/reforestation	Annual accounting
(b) Deforestation	Annual accounting
(c) Forest management	Commitment period accounting
(d) Cropland management	Not elected for the first commitment period, but elected for the second commitment period. Commitment period accounting
(e) Grazing land management	Not elected for the first commitment period, but elected for the second commitment period. Commitment period accounting
(f) Revegetation	Not elected for the first commitment period, but elected for the second commitment period. Commitment period accounting
(g) Wetland drainage and rewetting	Not elected
FMRL	4.700 Mt CO ₂ eq/year
Technical corrections to the FMRL as reported in the original submission	5.687 Mt CO ₂ eq/year
Technical corrections to the FMRL, final value	-4.785 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 emissions, final value	14 651.806 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 in the original submission and agreed by the ERT	117 214.453 kt CO ₂ 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, QELRC = quantified emission limitation and reduction commitment.

^a 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 Australia. 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 Australia, base year^a–2014^b
 (kt CO₂ eq)

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	547 595.93	418 623.05	547 595.93	418 623.05	148 163.36
1990	547 595.93	418 623.05	547 595.93	418 623.05	
1995	480 420.85	433 478.65	480 420.85	433 478.65	
2000	549 951.53	483 445.83	549 951.53	483 445.83	
2010	555 692.08	533 917.44	555 692.08	533 917.44	
2011	541 159.03	534 089.80	541 159.03	534 089.80	
2012	540 425.61	537 377.57	540 425.61	537 377.57	
2013	529 947.64	526 882.67	529 947.64	526 882.67	
2014	523 879.77	522 397.09	523 879.77	522 397.09	

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 all gases.

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

^c The Party has not 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 Australia, excluding land use, land-use change and forestry 1990–2014^a(kt CO₂ eq)

	<i>CO₂</i> ^b	<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	278 265.90	118 768.84	15 345.60	1 424.68	4 607.01	NO	211.02	NE, NO
1995	305 162.54	109 900.74	15 578.20	1 004.03	1 530.84	NO	302.31	NE, NO
2000	349 885.43	111 520.31	18 949.17	1 613.20	1 287.06	NO	190.65	NE, NO
2010	406 200.99	99 447.73	19 698.30	8 166.07	283.32	NO	121.03	NE, NO
2011	403 705.53	101 085.54	20 034.58	8 837.85	301.30	NO	125.00	NE, NO
2012	406 462.85	100 796.84	20 342.38	9 353.07	294.88	NO	127.55	NE, NO
2013	396 913.94	99 857.20	19 756.45	10 034.13	192.00	NO	128.94	NE, NO
2014	393 126.95	98 076.11	20 084.54	10 787.35	192.54	NO	129.61	NE, NO
Per cent change 1990–2014	41.3	-17.4	30.9	657.2	-95.8	NA	-38.6	NA

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

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

^b Australia did not report indirect carbon dioxide emissions in common reporting format table 6.

Table 7
Greenhouse gas emissions by sector for Australia, 1990–2014^{a, b}
 (kt CO₂eq)

	<i>Energy</i>	<i>IPPU</i>	<i>Agriculture</i>	<i>LULUCF</i>	<i>Waste</i>	<i>Other</i>
1990	292 802.45	26 108.52	80 060.54	128 972.88	19 651.53	NO
1995	317 144.49	25 261.35	72 482.54	46 942.20	18 590.27	NO
2000	362 749.43	26 751.98	78 528.19	66 505.71	15 416.22	NO
2010	417 059.50	35 386.79	66 552.07	21 774.64	14 919.07	NO
2011	413 090.56	35 969.86	70 724.40	7 069.23	14 304.98	NO
2012	418 737.45	33 855.87	72 134.75	3 048.03	12 649.49	NO
2013	410 102.89	32 505.51	72 406.07	3 064.98	11 868.20	NO
2014	405 595.41	32 415.75	72 383.41	1 482.68	12 002.53	NO
Per cent change 1990–2014	38.5	24.2	–9.6	–98.9	–38.9	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 Australia 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 Mr. Rob Sturgiss (Department of the Environment, Government of Australia), 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
ha	hectare
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
kt	kilotonne
LULUCF	land use, land-use change and forestry
m	metre
Mt	million tonnes
NA	not applicable
NE	not estimated
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
t	tonne
UNFCCC	United Nations Framework Convention on Climate Change
