



COMPLIANCE COMMITTEE

CC/ERT/IRR/2017/9
29 March 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 Iceland

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 Iceland was published on 29 March 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/ISL, 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.



United Nations

FCCL/IRR/2016/ISL



Framework Convention on
Climate Change

Distr.: General
29 March 2017

English only

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 Iceland

Note by the expert review team

Summary

According to decision 2/CMP.8, each Party with a quantified emission limitation and reduction commitment inscribed in the third column of Annex B to the Kyoto Protocol, as contained in annex I to decision 1/CMP.8, shall submit to the secretariat a report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol. In accordance with decision 22/CMP.1, annex I, paragraph 11, in conjunction with decision 4/CMP.11, the report to facilitate the calculation of the assigned amount is subject to a review. This report presents the results of the technical review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol, conducted by an expert review team in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”. The review took place from 19 to 24 September 2016 in Bonn, Germany.

GE.17-05014(E)



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I. Introduction¹

1. The review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol (hereinafter referred to as the report to facilitate the calculation of the assigned amount) of Iceland was organized by the UNFCCC secretariat, in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”.² The review took place from 19 to 24 September 2016 in Bonn, Germany, and was coordinated by Mr. Vitor Gois and Mr. Pedro Torres (UNFCCC secretariat). Table 1 provides information on the composition of the expert review team (ERT) that conducted the review of Iceland.

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

Table 1

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

<i>Area of expertise</i>	<i>Name</i>	<i>Party</i>
Generalist	Mr. Riccardo De Lauretis	Italy
	Mr. Giorgi Mukhigulishvili	Georgia
Energy	Mr. Lawrence Kotoe	Ghana
	Mr. Takashi Morimoto	Japan
	Mr. Audace Ndayizeye	Burundi
	Ms. Regine Röthlisberger	Switzerland
IPPU	Ms. Marisol Bacong	Philippines
	Mr. Kent Buchanan	South Africa
	Mr. Roman Kazakov	Russian Federation
Agriculture	Mr. Sorin Deaconu	Romania
	Mr. Asaye Ketema Sekie	Ethiopia
LULUCF	Mr. Max Collett	Australia
	Ms. Paula Ollila	Finland
	Mr. Juan José Rincón Cristóbal	Spain
	Mr. Iordanis Tzamtzis	Greece
Waste	Ms. Violeta Hristova	Bulgaria
	Mr. Gustavo Barbosa Mozzer	Brazil
Lead reviewers	Mr. Riccardo De Lauretis	
	Mr. Asaye Ketema Sekie	

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

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 Iceland 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 Iceland 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: 19 September 2016
Are there any missing categories or issues related to completeness ^a in the reporting of GHG emissions by sources and removals by sinks for the base year or period?	Yes	For further information, see document FCCC/ARR/2016/ISL
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	
<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#8 in table 3
(b) Calculation of base-year emissions	Yes	
(c) Calculation of the assigned amount	Yes	
(d) Calculation of the commitment period reserve	Yes	
(e) Application and calculation pursuant to decision 2/CMP.7, annex, paragraph 13	Yes	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	Yes	See annex I, table 4

<i>Item</i>	<i>Comment</i>	
in conjunction with decision 3/CMP.11?		
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
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 calculation of the assigned amount?	Yes	For further information, see ID#1 in table 3
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
<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?	No	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?	No	For further information, see ID#4 in table 3
Did the Party indicate whether it intends to apply the	Yes	See annex I, table 4

<i>Item</i>	<i>Comment</i>	
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?		
<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.

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

Table 3

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

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
1.	Calculation of the assigned amount	<p>The assigned amount submitted by the Party in its report to facilitate the calculation of the assigned amount was calculated in accordance with Article 3, paragraphs 7 bis, 8 and 8 bis, of the Kyoto Protocol, the annex to decision 13/CMP.1 and annex I to decision 3/CMP.11</p> <p>LULUCF is a net source of GHG emissions in 1990 for Iceland. 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 GHG emissions from conversion of forests (deforestation). In its submission, Iceland reported the emissions from conversion of forests (deforestation) in the base year using the notation key "NA". For the calculation of the assigned amount, emissions from deforestation are considered to be 0 t CO₂ eq</p> <p>The ERT notes that the European Union, its member States and Iceland stated that they will fulfil their reduction targets under the second commitment period jointly.^a The joint assigned amount for the European Union, its member States and Iceland is calculated pursuant to the quantified emission limitation and reduction commitment listed in the third column of the table contained in Annex B to the Kyoto Protocol, while the assigned amount of each member State is determined in accordance with the terms of the joint fulfilment agreement. Specifically, the assigned amount for Iceland is fixed based on Annex II to European Commission decision 2013/162/EU and as adjusted by European Commission implementing decision 2013/634/EU^b</p> <p>The ERT concludes that the assigned amount reported by Iceland is in accordance with the joint fulfilment agreement by the European Union, its member States and Iceland</p>	Not a problem
2.	Calculation of the commitment period reserve	The commitment period reserve was calculated in accordance with the annex to decision 18/CP.7, the annex to decision 11/CMP.1 and decision 1/CMP.8, paragraph 18	Not a problem
3.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	The Party did not provide in its report to facilitate the calculation of the assigned amount 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. During the review, Iceland explained that harvested wood products have been estimated on the basis of instantaneous oxidation in the construction of the projected forest management reference level. The ERT noted that the treatment of harvested wood products is not in accordance with provisions in decision 2/CMP.7 because the treatment of harvested wood products shall be on the basis of the provisions outlined in paragraph 29 of the annex to decision 2/CMP.7 and not on the basis of instantaneous oxidation (see FCCC/ARR/2016/ISL, table 5, ID#KL.6)	Comparability
4.	Accounting of activities under	The Party did not report the quantity amounting to 3.5% of the base-year GHG emissions, excluding LULUCF. During the review, Iceland indicated	Transparency

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
	Article 3, paragraphs 3 and 4, of the Kyoto Protocol	that the quantity amounting to 3.5% of the base-year emissions (3 633.56 Gg CO ₂ eq) was 127.17 Gg CO ₂ eq, and that that same amount multiplied by the duration of the commitment period (eight years) was 1 017.4 Gg CO ₂ eq. The ERT agrees with the quantity as calculated by Iceland but notes that the final value of the cap should be rounded down to the nearest tonne for the purposes of inclusion in the compilation and accounting database. The final quantity amounting to 3.5% of the base-year emissions is 127.175 kt CO ₂ eq and that that same amount multiplied by the duration of the commitment period (eight years) is 1 017.396 kt CO ₂ eq	
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, of the Kyoto Protocol is applied to the joint assigned amount of the European Union, its member States and Iceland for the second commitment period. In its report, the European Union includes the value for the difference between the joint assigned amount for the second commitment period and average annual emissions for the first three years of the first commitment period for the member States and Iceland, multiplied by 8. The report of the European Union also clarifies that the approach used to calculate average annual emissions for the first three years of the first commitment period is including the gases and sources listed in Annex A to the Kyoto Protocol	Not a problem
6.	National registry	The ERT took note of the results of the technical assessment of the national registry, including the results of standardized testing, as reported in the standard independent assessment report (SIAR) that was forwarded to the ERT by the administrator of the international transaction log, pursuant to decision 16/CP.10	Not a problem
7.	National registry	In the SIAR, it is stated that the Party did not have any previous period surplus reserve account (PPSR) at the beginning of 2016	Comparability
8.	National registry	The ERT noted that the information on the previous period surplus reserve account, reported by Iceland in its report to facilitate the calculation of the assigned amount, is not sufficiently transparent because the information is not specific to the way Iceland intends to implement the previous period surplus reserve account	Transparency
9.	National registry	The ERT notes that the 2016 SIAR for Iceland indicates that the following information should be included in the disaster recovery plan: disaster recovery roles and responsibilities for primary and alternative national registry personnel; contingency plan communication procedures; registry operation documentation in a crisis situation; periodic testing strategy, based on mechanisms agreed with the registry host; the time frame in which the registry could begin operation following a disaster	Transparency
10.	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 Iceland in its report to facilitate the calculation of the assigned amount	Not a problem

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

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

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

IV. Questions of implementation

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

Annex I

Key relevant data for Iceland

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

<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
Iceland's QELRC in the second commitment period	Iceland will implement its reduction target under the second commitment period jointly with the European Union, its member States and Iceland as described in ID#1, table 3. The QELRC for the European Union, its member States and Iceland is 80% of the base-year emissions
Has the Party reached an agreement under Article 4 of the Kyoto Protocol to fulfil its commitments jointly with other Parties?	Yes
Base year	1990
Base year for HFCs, PFCs and SF ₆	1990
Base year for NF ₃	1995
Base-year emissions, as reported by the Party	3 634 Gg CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
Base-year emissions, final, as calculated by the ERT	3 633 558 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
<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	15 327 217 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 difference is calculated on the basis of the joint assigned amount of the European Union, its member States and Iceland and is based on the gases and sources listed in Annex A to the Kyoto Protocol
Difference between the assigned amount for the second commitment period and average annual emissions for the first three years of the first commitment period, multiplied by 8, as reported by	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

<i>Key information or parameter provided</i>	<i>Comment</i>
the Party	Kyoto Protocol
Commitment period reserve, as reported by the Party and agreed by the ERT	13 794 496 t CO ₂ 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: 0.5 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	Elected. Commitment period accounting
(g) Wetland drainage and rewetting	Not elected
FMRL	0.154 Mt CO ₂ eq/year
Technical corrections to the FMRL as reported in the original submission	Not reported in the original submission
Technical corrections to the FMRL, final value	Not estimated
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 (see ID#4 in table 3)
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, final value	127.175 kt CO ₂ eq
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, multiplied by 8, as reported by the Party	Not reported in the original submission
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, multiplied by 8, final value, as calculated by the ERT	1 017.396 kt CO ₂ eq
Will the Party exclude emissions from natural disturbances in accounting for:	
(a) Afforestation and reforestation	Yes
(b) Forest management	Yes

Abbreviations: ERT = expert review team, FMRL = forest management reference level, GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, QELRC = quantified emission limitation and reduction commitment.

2. Tables 5–7 provide an overview of total greenhouse gas emissions and removals as submitted by 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 Iceland, base year^a–2014^b
 (kt CO₂ eq)

	<i>Total GHG emissions excluding indirect CO₂ emissions</i>		<i>Total GHG emissions including indirect CO₂ emissions^c</i>		<i>Land-use change (Article 3.7 bis as contained in the Doha Amendment)^d</i>
	<i>Total including LULUCF</i>	<i>Total excluding LULUCF</i>	<i>Total including LULUCF</i>	<i>Total excluding LULUCF</i>	
Base year	15 129.21	3 633.56	15 129.21	3 633.56	NA
1990	15 129.21	3 633.56	15 129.21	3 633.56	
1995	14 848.65	3 389.00	14 848.65	3 389.00	
2000	15 512.06	3 962.77	15 512.06	3 962.77	
2010	16 587.04	4 730.35	16 587.04	4 730.35	
2011	16 367.87	4 520.22	16 367.87	4 520.22	
2012	16 417.21	4 550.40	16 417.21	4 550.40	
2013	16 406.58	4 534.66	16 406.58	4 534.66	
2014	16 465.74	4 596.85	16 465.74	4 596.85	

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

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

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

^c The Party has 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 Iceland, excluding land use, land-use change and forestry, 1990–2014^a(kt CO₂ eq)

<i>Year</i>	<i>CO₂^b</i>	<i>CH₄</i>	<i>N₂O</i>	<i>HFCs</i>	<i>PFCs</i>	<i>Unspecified mix of HFCs and PFCs</i>	<i>SF₆</i>	<i>NF₃</i>
1990	2 106.03	521.75	510.04	NO, NA	494.64	^c	1.10	NO
1995	2 299.61	540.03	468.53	10.23	69.36	^c	1.24	NO
2000	2 728.94	558.84	480.54	43.24	149.89	^c	1.31	NO
2010	3 383.55	583.73	438.00	148.74	171.67	^c	4.66	NO
2011	3 298.57	565.84	432.11	146.14	74.52	^c	3.05	NO
2012	3 290.58	545.99	441.15	173.36	94.00	^c	5.32	NO
2013	3 301.80	546.33	425.58	169.60	88.16	^c	3.20	NO
2014	3 272.21	592.49	467.98	162.92	99.03	^c	2.22	NO
Per cent change 1990–2014	55.4	13.6	-8.2	NA	-80.0	NA	102.1	NA

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 Iceland did not report indirect CO₂ emissions in common reporting format table 6.

^c These cells were reported blank by the Party.

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

<i>Year</i>	<i>Energy</i>	<i>IPPU</i>	<i>Agriculture</i>	<i>LULUCF</i>	<i>Waste</i>	<i>Other</i>
1990	1 738.08	948.31	779.58	11 495.65	167.59	NA
1995	1 911.03	561.20	707.60	11 459.65	209.17	NA
2000	2 002.74	1 010.78	719.12	11 549.29	230.13	NA
2010	1 826.14	1 945.48	713.04	11 856.69	245.69	NA
2011	1 740.06	1 838.29	710.83	11 847.65	231.03	NA
2012	1 688.58	1 930.24	718.48	11 866.81	213.11	NA
2013	1 674.45	1 943.81	687.80	11 871.92	228.60	NA
2014	1 679.84	1 914.16	747.67	11 868.89	255.18	^c
Per cent change 1990–2014	–3.4	101.9	–4.1	3.2	52.3	NA

Abbreviations: IPPU = industrial processes and product use, LULUCF = land use, land-use change and forestry, NA = not applicable.

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

^b Iceland did not report indirect CO₂ emissions in common reporting format table 6.

^c These cells were reported blank by the Party.

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#page=56>.

“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. Helsing (Environmental Agency of Iceland), including additional material on the methodology and assumptions used.

Annex III

Acronyms and abbreviations

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