

**COMPLIANCE COMMITTEE** 



## Status report of the annual inventory of Poland

Note by the secretariat

The status report of the annual inventory of Poland was published on 14 July 2016. For purposes of rule 10, paragraph 2, of the Rules of procedure of the Compliance Committee (annex to decision 4/CMP.2, as amended by decisions 4/CMP.4 and 8/CMP.9), the report is considered received by the secretariat on the same date. This report, FCCC/ASR/2016/POL, 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 and paragraph 49 of the annex to decision 22/CMP.1.



United Nations

Framework Convention on Climate Change

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English only

# Status report of the annual inventory of Poland

1. This status report was prepared by the secretariat pursuant to decision 22/CMP.1 in conjunction with 4/CMP.11, as part of the initial check of Poland's annual inventory, submitted in accordance with decisions 24/CP.19, 15/CMP.1 in conjunction with 3/CMP.11 and 2/CMP.8. It reflects the content of the inventory submission of 2016 as originally submitted by the Party on 15 May and the resubmission received 23 May 2016.

2. In this report, the following abbreviations are used:

CRF: common reporting format GHG: greenhouse gas HWP: harvested wood products KP-LULUCF: Article 3, paragraphs 3 and 4, activities under the Kyoto Protocol LULUCF: land use, land-use change and forestry IPPU: industrial processes and product use NIR: national inventory report SBDT: sectoral background data tables SEF: standard electronic format SWDS: solid waste disposal sites

Gases

CO2: carbon dioxide CH4: methane N2O: nitrous oxide HFCs: hydrofluorocarbons PFCs: perfluorocarbons MIX: Unspecified mix of HFCs and PFCs SF6: sulphur hexafluoride NF3: nitrogen trifluoride NOX: nitrogen oxides CO: carbon monoxide NMVOCs: non-methane volatile organic compounds SO2: sulphur dioxide Kyoto Protocol units

AAU: assigned amount unit ERU: emission reduction unit RMU: removal unit CER: certified emission reduction ICER: long-term certified emission reduction tCER: temporary certified emission reduction

Notation keys

C: confidential IE: included elsewhere NA: not applicable NE: not estimated NO: not occurring





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#### FCCC/ASR/2016/POL

			GR	EENH	OUSE GA	S INVEN	TORY	SUBMISSIO	N					
		Date of 1	receipt		Date of res	ubmission	n	Comments						
	NIR	15-Apr	-16		23-May-	16								
	CRF tables <sup>a</sup>	15-Apr	-16		23-May-	16								
rmation	Additional information <sup>b</sup>	14-Jun	-16					File submi 2016.pdf	itted: Ir	nitial re	eport P	'L Deo	c.2_CM	P.8
neral info	Additional information <sup>b</sup> CRF provided for years Base year or period <sup>c</sup>	1988-2	014											
Ge	Base year or period <sup>c</sup>	1988	H	Base y	ear for H PFCs,		995	1		Base NF <sub>3</sub> <sup>e</sup>	year fo	or 2	000	
	Gases covered	CO <sub>2</sub>	$CH_4$	$N_2O$	HFCs	PFCs	MIX	$SF_6$	NF <sub>3</sub>	NO <sub>X</sub>	CO	NM	VOCs	$SO_2$
		~	✓	~	~	~	~	~	~	~	~	~		~
NIR	Description				of the NI guidelin		eneral,	follows the	e structu	ire out	lined i	n the	updated	
I	Language of NIR	Engli	sh											
$CRF^{g}$	Missing source catego cent for categories inc the Kyoto Protocol					ent asses	ssment	not applica	able in 2	2016				

<sup>a</sup> CRF tables are contained in annex II to decision 24/CP.19.

 $^{b}$  Additional information can be any information submitted by a Party in conjunction with the NIR or CRF tables.

<sup>c</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy may use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

<sup>*d*</sup> A Party may select 1990 or 1995 as the base year for HFC, PFC and  $SF_6$  gases in accordance with Article 3, paragraph 8, of the Kyoto Protocol.

<sup>*e*</sup> A Party may select 1990, 1995 or 2000 as the base year for NF<sub>3</sub> in accordance with Article 3, paragraph 8 bis of the Doha Amendment to the Kyoto Protocol.

<sup>*f*</sup> "Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention" (decision 24/CP.19).

<sup>g</sup> A Party has not reported an estimate for an Annex A source category that accounted for 7 per cent or more of the Party's aggregate emissions (decision 15/CMP.1, para. 3(b), in conjunction with decision 3/CMP.11).

	SUBMISSION OF S	UPPLEMENTARY	INFORMATION UNI	DER ARTICLE 7.1
		Date of receipt	Date of resubmission	Comments
ion	KP-LULUCF information <sup>a</sup>	15-Apr-16	23-May-16	NIR chapter 11, page 259
y information	KP-LULUCF CRF <sup>b</sup>	15-Apr-16	23-May-16	KP-LULUCF CRF1990, 2013-provided for years:2014
of supplementary	Information on Kyoto units (ERUs, CERs, RMUs and AAUs) <sup>c</sup>	15-Apr-16	23-May-16	NIR chapter 12, page 272
of supp	SEF <sup>d</sup> with Kyoto Protocol units	15-Apr-16		Years reported: 2013, 2014, 2015
Reporting .	Change in national system <sup>e</sup>	15-Apr-16	23-May-16	NIR chapter 13, page 275
Repc	Change in national registry <sup>e</sup>	15-Apr-16	23-May-16	NIR chapter 14, page 275
	Minimization of adverse impacts <sup>e</sup>	15-Apr-16	23-May-16	NIR chapter 15, page 276

<sup>*a*</sup> Parties are required to include in their annual submission information on anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, in accordance with the decision 2/CMP.8, annex II, paragraphs 1–5.

<sup>b</sup> Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, forest management and, if any, elected activities under Article 3, paragraph 4. Parties may also elect to report these tables for the base year or 1990.

<sup>c</sup> Parties are required to include in their annual submission information on ERUs, CERs, tCERs, ICERs, AAUs and RMUs, in accordance with decision 15/CMP.1, annex, chapter I.E, in conjunction with annex II to decision 3/CMP.11,.

<sup>d</sup> SEF for reporting Kyoto Protocol units, as required by annex II to decision 3/CMP.11.

<sup>e</sup> The requirements for Parties to report on changes in national systems in accordance with Article 5, paragraph 1, of the Kyoto Protocol, changes in national registries, and the minimization of adverse impacts in accordance with Article 3, paragraph 14, of the Kyoto Protocol, are set out in decision 15/CMP.1, annex, chapters I.F, I.G and I.H respectively, in conjunction with annex II to decision 3/CMP.11.

						PART	I					
	Provisio	n of in	formation for	the late	est reporte	d inven	tory year	in the co	mmon reporting f	ormat:	2014	
	Energy		IPPU		Agricult	ure	LULU	CF	KP-LULUCF <sup>4</sup>	1	Waste	
Sectoral report tables	1	~	2(I)	~	3	<b>√</b>	4	~	NIR-1	<b>√</b>	5	V
			2(II)	~						1		
Sectoral background data tables	1.A(a)	~	2(I).A–H	~	3.A	~	4.1	~	NIR-2	~	5.A	~
	1.A(b)	~	2(II).B-H	~	3.B(a)	~	4.A	~	NIR-3		5.B	~
	1.A(c)	~			3.B(b)	~	4.B	~	4(KP)Recalc ulations		5.C	<b>v</b>
	1.A(d)	~			3.C	~	4.C	~	4(KP)	~	5.D	<ul> <li>✓</li> </ul>
	1.B.1	~			3.D	~	4.D	~	4(KP-I)A.1	~		
	1.B.2	~	-		3.E	~	4.E	~	4(KP- I)A.1.1			
	1.C	~			3.F	~	4.F	~	4(KP-I)A.2	~		
	1.D	~			3.G-I	~	4(I)	~	4(KP- I)A.2.1	~		
							4(II)	~	4(KP-I)B.1	~		
							4(III)	<b>v</b>	4(KP- I)B.1.1	~		
							4(IV)	<b>√</b>	4(KP- I)B.1.2			
							4(V)	✓	4(KP- I)B.1.3	~		
									4(KP-I)B.2	✓		

					4(KP-I)B.3	✓	
					4(KP-I)B.4	✓	
					4(KP-I)B.5	✓	
					4(KP-I)C	✓	
					4(KP-II)1	✓	
					4(KP-II)2	✓	
					4(KP-II)3	×	
					4(KP-II)4	✓	
					Accounting table	×	
Summary tables	Summary 1.A	~	Summary 2	✓	Summary 3		✓
Other tables	Table 6 (Indirect emissions)	•	Table 7 (Key categories)	~	Table 8 (Reca	alculation)	
	Table 9 (Completeness)		Table 10 (Emission Trends)	~			
Comments	Key categories are CRF Table 7, that		n the NIR and there are differ o inconsistencies	rences (for exa	ample in the number of	f categories in	cluded) compare

<sup>*a*</sup> Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.9.

	Provision of ir	nformation for	the late	st reporte	PAR ed inventory		in the commo	on reporting fo	rmat: 2014	(continu	ied)	
als	Provided for gases	CO2 🗸	CH₄	<b>v</b>	N₂O ✔	H	FCs 🗸	PFCs 🖌	Mix	v s	SF <sub>6</sub> 🗸	NF3 🖌
Totals	Provided for years	1988–2014	1988	-2014	1988–2014	4 1	995–2014	1988–2014			1994– 2014	
$CO_2$	Comparison of	Reference ap	proach	Sectoral			ence more per cent	If difference	is more the	an 2 per o	cent	
0	CO <sub>2</sub> from fuel combustion	✓		~				Explanation	provided			
HFCs, PFCs, $SF_{\delta}$		HFCs			PFCs			Unspecified HFCs and P		SF <sub>6</sub>	i	NF3
HFCs 5	Disaggregation by species	~			✓							
Notation keys	Used in	Summary tab	le 1.A	¥	Sectoral r	report	tables		Sectoral b data table.			✓
Ν	Comments										•	

											Duc	ricic	n of					RT II format tables for years reported
				r –						Year		VISIO		:01111		repor	ung	
				Base year <sup>a</sup>	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Sect	oral report: ta	able 1	√	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 1.A(a)	)	√	~	~	~	~	~	~	✓	~	~	~	~	~	~	
		Table 1.A(b	)	√	~	~	~	~	~	~	✓	✓	~	~	~	~	~	
		Table 1.A(c)	)	√	~	~	~	~	~	~	✓	~	~	~	~	~	~	
Energy	Б.	Table 1.A(d	)	√	~	~	~	~	~	~	✓	~	~	~	~	~	~	
En	SBDT	Table 1.B.1		√	~	~	~	~	~	~	✓	~	~	~	~	~	~	
		Table 1.B.2		√	~	~	~	~	~	~	✓	~	~	~	~	~	~	
		Table 1.C		~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1988–2014. For these years the notation key NO is used.
		Table 1.D		~	~	~	✓	✓	~	~	~	✓	~	~	~	~	~	
	Sect		Table 2(I)	~	~	~	~	~	~	~	√	√	~	~	~	~	~	
$\Omega^{c}$	repo	rts:	Table 2(II)	✓	~	~	~	~	~	~	✓	~	~	~	~	~	~	
IPPU	SBDT	Table 2(I).A	-H	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
	SB	Table 2(II).I	3-Н	~	✓	~	✓	✓	✓	✓	√	✓	✓	~	✓	✓	~	

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																	PART II
			1						P Year		sion	of co	mmo	on rej	portii	ıg fo	ormat tables for years reported (continued)
			Base year <sup>a</sup>	0661	1995	2000	2005	2006	2007		2009	2010	2011	2012	2013	2014	Comments
	Secto	oral report: Table 3	√	<i>`</i>	<i>_</i> ∕	√	√	√	√	√	√	√	√	√	√	√	
		Table 3.A	✓	~	~	~	~	~	~	~	√	~	~	~	~	√	
		Table 3.B(a)	~	~	~	~	~	~	√	~	~	~	~	~	~	~	
		Table 3.B(b)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
Agriculture		Table 3.C	~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1988–2014. For these years the notation key NO is used.
Agri	SBDT	Table 3.D	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 3.E	~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1988–2014. For these years the notation key NO is used.
		Table 3.F	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 3.G-I	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
	Secto	oral report: Table 4	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 4.1	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 4.A	~	~	~	~	~	~	~	~	✓	~	~	~	~	~	
UCF		Table 4.B	~	~	~	✓	~	✓	✓	~	√	✓	✓	~	✓	✓	
LULUCF	SBDT	Table 4.C	~	~	~	~	~	~	✓	~	✓	~	~	~	~	✓	
		Table 4.D	~	~	~	~	~	~	✓	~	~	~	~	~	~	~	
		Table 4.E	~	~	~	~	~	~	~	~	~	✓	~	~	✓	~	
		Table 4.F	✓	✓	✓	✓	✓	√	✓	√	√	✓	✓	✓	✓	✓	

							F	Provi	sion	of co	mme	on rej	porti		PART II rmat tables for years reported (continued)
							Year	rs							
	Base year <sup>a</sup>	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
Table 4.G	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
Table 4(I)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1988–2014. For these years the notation keys NA and NO are used.
Table 4(II)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1988–2014. For these years the notation keys NA and NO are used.
Table 4(III)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
Table 4(IV)	~	~	~	~	~	~	~	~	~	~	~	~	~	~	No numerical data are reported in this table for the years 1988–2014. For these years the notation key NO is used.
Table 4(V)	~	~	~	✓	~	~	~	~	~	~	✓	~	✓	~	

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									n	mont	sion	of ac			nort		PART II prmat tables for years reported (continued)
									r Year.		51011				poru	ing io	
			Base year <sup>a</sup>	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
Sec rep	ctoral ort:	Table NIR-1	~	~											~	~	
		Table NIR-2	~	~											~	~	
		Table NIR-3															
		Table 4(KP)Rec alculations															
		Table 4(KP)	~	~											~	~	
UCF	Table 4	4(KP-I)A.1	~	~											~	~	No numerical data are reported in this table for the years 1988. For this year the notation keys NA and NO are used.
KP-LULUCF	Table 4(KP-I	I)A.1.1													ľ		
	Table 4	4(KP-I)A.2	✓	~											~	~	No numerical data are reported in this table for the years 1988. For this year the notation key NO is used.
SBDT	Table 4 I)A.2.1		~	~											~	~	
SB	Table 4	4(KP-I)B.1	√	~											~	~	
	Table 4 I)B.1.1		~	~											~	~	No numerical data are reported in this table for the years 1988 and 1990. For this year the notation key NA is used.
	Table 4 I)B.1.2																
	Table 4 I)B.1.3		~	~											~	~	No numerical data are reported in this table for the years 1988, 1990, 2013–2014. For these years the notation key NA is used.

							P	Provi	sion	of co	mmo	on re	porti	ing fo	PART II prmat tables for years reported (continued)
							Year	·s					_	-	
	Base year <sup>a</sup>	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
Table 4(KP-I)B.2	~	~											~	~	No numerical data are reported in this table for the years 1988, 1990, 2013–2014. For these years the notation key NA is used.
Table 4(KP-I)B.3	~	~											~	~	No numerical data are reported in this table for the years 1988, 1990, 2013–2014. For these years the notation key NA is used.
Table 4(KP-I)B.4	~	~											~	~	No numerical data are reported in this table for the years 1988, 1990, 2013–2014. For these years the notation key NA is used.
Table 4(KP-I)B.5	~	~											~	~	No numerical data are reported in this table for the years 1988, 1990, 2013–2014. For these years the notation key NA is used.
Table 4(KP-I)C	~	~											~	~	
Table 4(KP-II)1	~	~											~	~	No numerical data are reported in this table for the years 1988, 1990, 2013–2014. For these years the notation keys NA and NO are used.
Table 4(KP-II)2	~	~											~	~	No numerical data are reported in this table for the years 1988, 1990, 2013–2014. For these years the notation keys NA and NO are used.
Table 4(KP-II)3	~	~											~	~	
Table 4(KP-II)4	~	~											~	~	
Table Accounting	~	~											~	~	

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															J	PAR	тп
								Р	rovis	ion (	of cor	nmo	n rep	oorti	ng fo	rmat	t tables for years reported (continued)
									Year	rs							
			Base year <sup>a</sup>	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Comments
	Sect	toral report: Table 5	✓	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 5.A	~	~	~	~	~	~	~	~	~	~	~	~	✓	~	
Waste	ЪТ	Table 5.B	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
	SBI	Table 5.C	~	~	~	~	~	~	~	~	~	~	~	~	~	~	
		Table 5.D	~	✓	✓	~	✓	~	~	~	~	~	~	✓	~	~	

															RT I		
							Prov	visio	ı of c	omm	ion r	epor	ting	form	at ta	ıble	les for years reported (continued)
								Year	·s								
		Base year <sup>a</sup>	0661	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	c	Comments
	Summary 1.A	~	~	~	~	~	~	~	~	√	~	~	~	~	~	T	
	Summary 2 (CO <sub>2</sub> equivalent emissions)	~	~	~	~	~	~	~	~	~	~	~	~	~	~		
les	Summary 3 (Methods/emission factors)	~	~	~	~	~	~	~	~	~	~	~	~	~	~		
Summary and other tables	Table 6 (Indirect emissions of N <sub>2</sub> O and CO <sub>2</sub> )	~	~	~	~	~	✓	~	~	~	~	~	~	~	~		
umma	Table 7 (Key categories)	~	~	~	~	~	~	~	~	~	~	~	~	~	~		
	Table 8 (Recalculation – recalculated data)	~	~	~	~	~	~	~	~	~	~	~	~	~			
	Table 9 (Completeness)										1						
	Table 10 (Trends)	~	~	~	~	~	~	~	√	~	~	~	~	~	~		

<sup>*a*</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

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PART III							
Provision of information relating to recalculations							
Table 8 (Recalculated data)	✓ Comments Explanatory information relating to recalculations is provided in the NIR						
Recalculation reported for years	on reported for years 1988–2013						
Recalculated sectors/gases	Energy		IPPU	Agriculture	LULUCF	Waste	KP-LULUCF
$CO_2$	~		✓	$\checkmark$	✓	$\checkmark$	
$CH_4$	~		$\checkmark$	$\checkmark$	~	$\checkmark$	
N <sub>2</sub> O	~		✓	✓	$\checkmark$	✓	
HFCs			✓				
PFCs			✓				
Unspecified mix of HFCs and PFCs							
SF <sub>6</sub>			✓				
NF <sub>3</sub>							
Percentage difference in	Base year estimate: <sup>a</sup>		With LULUCF:	-0.46%	Without LULUCF:	-0.18%	
aggregate greenhouse gas emission	Latest recalculated y	ear: <sup>b</sup>	With LULUCF:	-1.42%	Without LULUCF:	-0.46%	

<sup>a</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.
 <sup>b</sup> The latest recalculated year is the submission year minus 3.

	PART IV				
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4					
			Provided	Observation	
	Emissions by sources and removals by sinks are clearly distinguished from emissions from categories included in Annex A to the Kyoto Protocol				
Information on how inventory methodologies have been applied taking into account the 2006 Intergovernmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories and any relevant supplementary guidance recognizing the principles laid out in decision 16/CMP.1.		~			
-5	Information on geographical location of the boundaries of areas that encompass:				
I syda		Units of land subject to activities under Article 3, paragraph 3	~		
annex II, paragraphs 1–5		Units of land subject to activities under Article 3, paragraph 3, which would otherwise be included in land subject to forest management or elected activities under Article 3, paragraph 4	~		
annex		Land subject to forest management or elected activities under Article 3, paragraph 4	~		
2/CMP.8, i	Information on the spatial assessment unit for determining the area of accounting for afforestation, reforestation and deforestation		~		
requirements under decision 2	Information on GHG emissions/removals resulting from activities under Article 3, paragraph 3, and Article 3, paragraph 4, for all geographical locations reported in the current and previous years since the beginning of the commitment period or the onset of the activity, whichever comes later.		✓		
ements und	Information on carbon pools (above-ground/below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for.		~		
Reporting require	When a Party applies the provisions for natural disturbances, information demonstrating that these emissions in any single year exceed the background level(s), including a margin, when needed. For this purpose the Party shall include information showing:				
Rep		That all lands subject to exclusion due to natural disturbances are identified		Poland does not apply the provisions for natural disturbances	
		How annual emissions resulting from natural disturbances and the subsequent removals are estimated and excluded from accounting		Poland does not apply the provisions for natural disturbances	
		That no land-use change has occurred on lands for which the provisions in decision 2/CMP.7, annex, paragraph 33, are applied		Poland does not apply the provisions for natural disturbances	

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ontinued)	
ot apply the provisions for natural disturbances	
ot apply the provisions for natural disturbances	
ot apply the provisions for natural disturbances	
equired in paragraph 2(g)(ii) of annex II to	

Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)				
		Provided	Observation	
	That events and circumstances were beyond the control of the Party		Poland does not apply the provisions for natural disturbances	
	The efforts taken to rehabilitate the land for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied		Poland does not apply the provisions for natural disturbances	
	That emissions associated with salvage logging were not excluded from accounting		Poland does not apply the provisions for natural disturbances	
If not accounted for by instantaneous oxidation, information on GHG emissions/removals resulting from changes in the HWP pool accounted for in accordance with decision 2/CMP.7, including:				
	Activity data for the HWP categories used for estimating the pool removed from domestic forests, for domestic consumption and for export	~		
	Half-lives used in estimating emissions/removals for the HWP categories used		Information required in paragraph 2(g)(ii) of annex II to decision 2/CMP.8 could not be identified in submission	
	Whether emissions from HWP originating from forests prior to the start of the second commitment period have been included in the accounting, if the forest management reference level is based on a projection	✓		
	How emissions from the HWP pool accounted for in the first commitment period on the basis of instantaneous oxidation have been excluded from the accounting for the second commitment period	✓		
	How the HWP resulting from deforestation have been accounted on the basis of instantaneous oxidation		Information required in paragraph 2(g)(v) of annex II to decision 2/CMP.8 could not be identified in submission	
	How CO2 emissions from HWP in SWDS and from wood harvested for energy purposes have been accounted on the basis of instantaneous oxidation		Information required in paragraph 2(g)(vi) of annex II to decision 2/CMP.8 could not be identified in submission	
	How emissions/removals from changes in the HWP pool accounted for do not include imported harvested wood products		Information required in paragraph 2(g)(vii) of annex II to decision 2/CMP.8 could not be identified in submission	
	Information on anthropogenic GHGs from LULUCF activities under Article 3, paragraph 3, and Article 3, paragraph 4, factoring out removals from:			
	Elevated CO <sub>2</sub> concentrations above pre-industrial levels	✓		

PART IV

	PART IV Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)				
	Provided Observation				
	Indirect nitrogen deposition	✓			
	The dynamic effects of age structure resulting from activities prior to 1 January 1990	✓			
Speci	fic information to be reported for activities under Article 3, paragraph. 3:				
	Activities under Article 3, paragraph 3, that began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced	✓			
	How harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation	✓			
Speci	fic information to be reported for activities under Article 3, paragraph 4:				
	Activities under Article 3.4 that occurred since 1 January 1990 and are human induced	✓			
	Cropland management, grazing land management, revegetation, wetland drainage and rewetting: emissions/removals reported for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported		Poland does not elect cropland management, grazing land management, revegetation, wetland drainage or rewetting		
	Emissions/removals from activities under Article 3, paragraph 4, are not accounted for under activities under Article 3, paragraph 3		Information required in paragraph 5(c) of annex II to decision 2/CMP.8 could not be identified in submission		
	Information on how emissions arising from the conversion of natural forests to planted forests are accounted for	~			
	Methodological consistency between the reference level and reporting for forest management	✓			
	Technical corrections made pursuant to decision 2/CMP.7, annex, paragraph 14	✓			
	Forest management: if emissions/removals from the harvest and conversion of forest plantations to non-forest land were included, information how requirements set out in decision 2/CMP.7, annex, paragraphs 37–39 were met, including:				
	The identification of all lands and associated carbon pools subject to decision 2/CMP.7, annex, paragraph 37, including the georeferenced location and year of conversion		Information required in paragraph 5(g)(i) of annex II to decision 2/CMP.8 could not be identified in submission		

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	PART IV				
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)					
		Provided	Observation		
	A demonstration that the forest plantation was first established through direct human- induced planting and/or seeding of non-forest land before 1 January 1990, and, if the forest plantation was re-established, that this last occurred on forest land through direct human-induced planting and/or seeding after 1 January 1960		Information required in paragraph 5(g)(ii) of annex II to decision 2/CMP.8 could not be identified in submission		
	A demonstration that a new forest of at least equivalent area to the harvested forest plantation is established through direct human-induced planting and/or seeding of non-forested land that did not contain forest on 31 December 1989		Information required in paragraph 5(g)(iii) of annex II to decision 2/CMP.8 could not be identified in submission		
	A demonstration that this newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation, and, if not, a debit would be generated under Article 3, paragraph 4		Information required in paragraph 5(g)(iv) of annex II to decision 2/CMP.8 could not be identified in submission		