



COMPLIANCE COMMITTEE

CC/2009/1
12 January 2009

**Annual compilation and accounting report for
Annex B Parties under the Kyoto Protocol**

Note by the secretariat

The annual compilation and accounting report for Annex B Parties under the Kyoto Protocol and the addendum to the report were published on 17 November 2008 and forwarded to the Compliance Committee on 18 November 2008. A revision to this report (FCCC/KP/CMP/2008/9/Rev.1) and a correction to its addendum (FCCC/KP/CMP/2008/9/Add.1/Corr.1), both contained in the annex to this note, were published on 27 November 2008 and are being forwarded to the Compliance Committee in accordance with paragraph 4 of decision 13/CMP.1. 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 decision 4/CMP.4), the revised report and its addendum are considered received by the secretariat on the date of publication, 27 November 2008.



**UNITED
NATIONS**



**Framework Convention
on Climate Change**

Distr.
GENERAL

FCCC/KP/CMP/2008/9/Rev.1
27 November 2008

Original: ENGLISH

**CONFERENCE OF THE PARTIES SERVING AS THE
MEETING OF THE PARTIES TO THE KYOTO PROTOCOL**
Fourth session
Poznan, 1–12 December 2008

Item 12 of the provisional agenda
Annual compilation and accounting report for Annex B Parties under the Kyoto Protocol

Annual compilation and accounting report for Annex B Parties under the Kyoto Protocol

Revised note by the secretariat*

Summary

The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, by its decision 13/CMP.1, requested the secretariat to begin publishing annual reports containing the initial accounting parameters that were recorded in the compilation and accounting database after the completion of the initial reviews under Article 8 of the Kyoto Protocol for Parties to the Convention that are also Parties to the Kyoto Protocol with commitments inscribed in Annex B to the Kyoto Protocol (Annex B Parties).

This document contains the first such report. It shows the status of submission and review of the initial reports of Annex B Parties and their eligibility to participate in the flexibility mechanisms under the Kyoto Protocol. The document also provides information on base year emissions, assigned amounts, annual emissions of greenhouse gases from sectors listed in Annex A to the Kyoto Protocol, parameters for forest definition, and the election of, and accounting period for, land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol.

* This document was submitted after the due date owing to the need for internal consultations.

CONTENTS

	<i>Paragraphs</i>	<i>Page</i>
I. INTRODUCTION	1–6	3
A. Mandate	1–2	3
B. Scope of the note	3–5	3
C. Possible action by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol	6	3
II. STATUS OF REPORTING AND ELIGIBILITY	7–17	4
A. Timeliness of submissions and status of review process	7–11	4
B. Status of eligibility	12–17	6
III. MAIN ACCOUNTING PARAMETERS	18–30	8
A. Base year emissions and assigned amounts.....	18–25	8
B. Holdings and transactions of Kyoto Protocol units.....	26	11
C. Annual greenhouse gas emissions from sources listed in Annex A to the Kyoto Protocol.....	27–28	11
D. Parameters for forest definition and election of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol and accounting periods.....	29–30	11

I. Introduction

A. Mandate

1. The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP), by its decision 13/CMP.1, requested the secretariat to begin publishing the annual compilation and accounting reports referred to in paragraph 61 of the annex to that decision after completion of the initial review under Article 8 of the Kyoto Protocol and resolution of any questions of implementation relating to adjustments under Article 5, paragraph 2, of the Kyoto Protocol, or its assigned amount pursuant to Article 3, paragraphs 7 and 8, of the Kyoto Protocol and to forward such reports to the CMP, the Compliance Committee and each Party concerned.

2. The CMP, by its decision 22/CMP.1, requested the secretariat to publish all final reports resulting from reviews conducted under Article 8 of the Kyoto Protocol and forward them to the CMP, the Compliance Committee and each Party concerned. These include the reports of the reviews conducted under Article 8 of the Kyoto Protocol of the reports submitted by Parties in accordance with decision 13/CMP.1 (hereinafter referred to as initial review reports).

B. Scope of the note

3. This is the first compilation and accounting report containing the initial accounting parameters that had been recorded in the compilation and accounting database (CAD) by 18 September 2008 after the completion of the initial review under the Kyoto Protocol by expert review teams (ERTs) and the resolution of any questions of implementation. The annual reports for future years will include detailed information on holdings and transactions of Kyoto Protocol units as such information becomes available.

4. The document shows the status of submission and review of the initial reports of Parties to the Convention that are also Parties to the Kyoto Protocol with commitments inscribed in Annex B to the Kyoto Protocol (Annex B Parties) and their eligibility to participate in the flexibility mechanisms under the Kyoto Protocol. The document also provides information on base year emissions¹ under the Kyoto Protocol, the assigned amounts established during the initial review, annual emissions of greenhouse gases (GHGs) from sources listed in Annex A to the Kyoto Protocol, parameters for forest definition, and the election of land use, land-use change and forestry (LULUCF) activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol.

5. Detailed information for individual Parties on their assigned amounts and other information necessary for accounting under the Kyoto Protocol, such as elections of LULUCF activities under Article 3, paragraphs 3 and 4, and the accounting period for each elected activity, is contained in the addendum to this report.²

C. Possible action by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol

6. The CMP may wish to consider the information contained in this document together with the initial review reports and to refer this item to the Subsidiary Body for Implementation to prepare a draft decision or conclusions.

¹ Base year in this report refers to the base year defined under the Kyoto Protocol, unless otherwise indicated.

² FCCC/KP/CMP/2008/9/Add.1.

II. Status of reporting and eligibility

A. Timeliness of submissions and status of review process

7. Decision 13/CMP.1 requires all Annex B Parties to submit their initial reports to the secretariat, prior to 1 January 2007 or one year after the entry into force of the Kyoto Protocol for that Party, whichever is later, in order to facilitate the calculation of their assigned amounts pursuant to Article 3, paragraphs 7 and 8, of the Kyoto Protocol for the commitment period and demonstrate their capacity to account for their emissions and assigned amounts.

8. Table 1 presents the status of submission and review of the initial reports. There are 39 Annex B Parties including Belarus, which was included in Annex B to the Kyoto Protocol with a quantified emission reduction commitment of 92 per cent through an amendment to Annex B,³ and the European Community.⁴ All 39 Annex B Parties submitted their initial reports; 34 of these submitted their initial reports by the date stipulated by decision 13/CMP.1, and five (Bulgaria, Canada, Iceland, Romania and Russian Federation) submitted their initial reports after the stipulated deadline, which for those Parties was 1 January 2007.

9. The information contained in the initial reports was subject to technical review in accordance with the "Guidelines for review under Article 8 of the Kyoto Protocol".⁵ As at 18 September 2008, the initial reviews had been completed, and the review reports for 36 out of 39 Annex B Parties published and forwarded to the Compliance Committee. The parameters stemming from the initial review that facilitate the calculation of assigned amounts and eligibility to participate in the flexibility mechanisms under the Kyoto Protocol have been recorded in the CAD for all Annex B Parties reviewed.

Table 1. Status of the submission and review of the initial reports

Party	Kyoto Protocol ratification date	Initial report submission date	Initial report submitted on time ^a	Status of review by the ERT	Review report symbol
Australia	12 December 2007	11 March 2008	Yes	In progress	-
Austria	31 May 2002	5 December 2006	Yes	Completed	FCCC/IRR/2007/AUT
Belarus ^b	26 August 2005	31 October 2006	Yes	Not started	-
Belgium	31 May 2002	22 December 2006	Yes	Completed	FCCC/IRR/2007/BEL
Bulgaria	15 August 2002	25 July 2007 ^c	No	Completed	FCCC/IRR/2007/BGR
Canada	17 December 2002	15 March 2007 ^c	No	Completed	FCCC/IRR/2007/CAN
Croatia	30 May 2007	27 August 2008	Yes	Not started	-
Czech Republic	15 November 2001	24 October 2006	Yes	Completed	FCCC/IRR/2007/CZE
Denmark	31 May 2002	20 December 2006	Yes	Completed	FCCC/IRR/2007/DNK
Estonia	14 October 2002	15 December 2006	Yes	Completed	FCCC/IRR/2007/EST
European Community	31 May 2002	18 December 2006	Yes	Completed	FCCC/IRR/2007/EC
Finland	31 May 2002	22 December 2006	Yes	Completed	FCCC/IRR/2007/FIN
France	31 May 2002	21 December 2006	Yes	Completed	FCCC/IRR/2007/FRA
Germany	31 May 2002	27 December 2006	Yes	Completed	FCCC/IRR/2007/DEU

³ Decision 10/CMP.2.

⁴ The 15 member States that were members of the European Community prior to May 2004 (Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and United Kingdom of Great Britain and Northern Ireland).

⁵ Decision 22/CMP.1, annex.

Table 1. (continued)

Party	Kyoto Protocol ratification date	Initial report submission date	Initial report submitted on time ^a	Status of review by the ERT	Review report symbol
Greece	31 May 2002	29 December 2006	Yes	Completed	FCCC/IRR/2007/GRC
Hungary	21 August 2002	30 August 2006	Yes	Completed	FCCC/IRR/2007/HUN
Iceland	23 May 2002	11 January 2007 ^c	No	Completed	FCCC/IRR/2007/ISL
Ireland	31 May 2002	19 December 2006	Yes	Completed	FCCC/IRR/2007/IRL
Italy	31 May 2002	19 December 2006	Yes	Completed	FCCC/IRR/2007/ITA
Japan	4 June 2002	30 August 2006	Yes	Completed	FCCC/IRR/2007/JPN
Latvia	5 July 2002	29 December 2006	Yes	Completed	FCCC/IRR/2007/LVA
Liechtenstein	3 December 2004	22 December 2006	Yes	Completed	FCCC/IRR/2007/LIE
Lithuania	3 January 2003	22 December 2006	Yes	Completed	FCCC/IRR/2007/LTU
Luxembourg	31 May 2002	29 December 2006	Yes	Completed	FCCC/IRR/2007/LUX
Monaco	27 February 2006	7 May 2007	Yes	Completed	FCCC/IRR/2007/MCO
Netherlands	31 May 2002	21 December 2006	Yes	Completed	FCCC/IRR/2007/NLD
New Zealand	19 December 2002	31 August 2006	Yes	Completed	FCCC/IRR/2007/NZL
Norway	30 May 2002	22 December 2006	Yes	Completed	FCCC/IRR/2007/NOR
Poland	13 December 2002	29 December 2006	Yes	Completed	FCCC/IRR/2007/POL
Portugal	31 May 2002	28 December 2006	Yes	Completed	FCCC/IRR/2007/PRT
Romania	19 March 2001	18 May 2007 ^c	No	Completed	FCCC/IRR/2007/ROU
Russian Federation	18 November 2004	20 February 2007 ^c	No	Completed	FCCC/IRR/2007/RUS
Slovakia	31 May 2002	4 October 2006	Yes	Completed	FCCC/IRR/2007/SVK
Slovenia	2 August 2002	22 December 2006	Yes	Completed	FCCC/IRR/2007/SVN
Spain	31 May 2002	19 December 2006	Yes	Completed	FCCC/IRR/2007/ESP
Sweden	31 May 2002	19 December 2006	Yes	Completed	FCCC/IRR/2007/SWE
Switzerland	9 July 2003	10 November 2006	Yes	Completed	FCCC/IRR/2007/CHE
Ukraine	12 April 2004	29 December 2006	Yes	Completed	FCCC/IRR/2007/UKR
United Kingdom of Great Britain and Northern Ireland	31 May 2002	11 December 2006	Yes	Completed	FCCC/IRR/2007/GBR

Abbreviation: ERT = expert review team.

^a Initial reports must be submitted by Parties prior to 1 January 2007 or one year after the entry into force of the Kyoto Protocol for the Party, whichever is later.

^b Belarus was included in Annex B to the Kyoto Protocol with a quantified emission reduction commitment of 92 per cent through an amendment to Annex B (decision 10/CMP.2). As at 18 September 2008, this amendment had not yet entered into force.

^c Submitted after the deadline.

10. This report contains information on 36 out of the 39 Annex B Parties that had been recorded in the CAD by 18 September 2008. At the time when this document was prepared, the initial review for Australia was still in progress. Belarus has submitted its initial report, but the review of this report has not been initiated, because the amendment to include Belarus in Annex B to the Kyoto Protocol has not been ratified by the required number of Parties and therefore has not yet entered into force. Croatia became a Party to the Kyoto Protocol on 28 August 2007 and submitted its initial report on 27 August 2008; the initial review for Croatia should be completed by 27 August 2009.

11. Of the 36 initial review reports forwarded to the Compliance Committee, two (Canada and Greece) contained a question of implementation: that of Canada related to its national registry and that of Greece to its national system. The outcomes of the consideration of these questions of implementation by the Compliance Committee are discussed in more detail in paragraphs 16 and 17 below.

B. Status of eligibility

12. According to decisions 3/CMP.1, 9/CMP.1 and 11/CMP.1, the eligibility criteria for a Party to participate in the flexibility mechanisms under the Kyoto Protocol include the following:

- (a) The Party is a Party to the Kyoto Protocol;
- (b) The Party's assigned amount pursuant to Article 3, paragraphs 7 and 8, has been calculated and recorded in accordance with decision 13/CMP.1;
- (c) The Party has in place a national system that is in compliance with the requirements established under Article 5, paragraph 1, and the requirements in the guidelines decided thereunder;⁶
- (d) The Party has in place a national registry in accordance with Article 7, paragraph 4, and the requirements in the guidelines decided thereunder;⁷
- (e) The Party has submitted annually the most recent required inventory, in accordance with Article 5, paragraph 2, and Article 7, paragraph 1, and the requirements in the guidelines decided thereunder, including the national inventory report and the common reporting format.⁸ For the first commitment period, the quality assessment needed for determining eligibility to use the mechanisms shall be limited to the parts of the inventory pertaining to emissions of GHGs from the sources listed in Annex A to the Kyoto Protocol and the submission of the annual inventory on sinks;
- (f) The Party has submitted supplementary information on its assigned amount in accordance with Article 7, paragraph 1, and the requirements in the guidelines decided thereunder⁹ and made any additions to, and subtractions from, its assigned amount pursuant to Article 3, paragraphs 7 and 8, including for the activities under Article 3, paragraphs 3 and 4, in accordance with Article 7, paragraph 4, and the requirements in the guidelines decided thereunder.¹⁰

13. As this report covers only Parties to the Kyoto Protocol, criterion (a) is fulfilled for all Parties. Criterion (f) will become relevant during the future annual review process and therefore is not considered in this document.

14. The current status of eligibility to participate in the flexibility mechanisms under the Kyoto Protocol is based on the information submitted for the initial review process. Thirty-six Annex B Parties had been reviewed by 18 September 2008: of these, 35 fulfilled all the eligibility criteria and 34 became eligible to participate in all Kyoto Protocol mechanisms (see table 2). Bulgaria submitted its initial report on 25 July 2007 and will become eligible to participate in all flexibility mechanisms under the Kyoto Protocol on 25 November 2008.

15. No values are given in table 2 for Australia, Belarus and Croatia because, for these Parties, the review of the initial report is either still in progress or not yet initiated.

⁶ Decision 19/CMP.1.

⁷ Decision 13/CMP.1.

⁸ Decision 15/CMP.1.

⁹ Decision 13/CMP.1.

¹⁰ Decision 13/CMP.1.

Table 2. Status of eligibility to participate in the Kyoto Protocol mechanisms

Party	Eligibility to participate in all Kyoto Protocol flexibility mechanisms	Date of establishing eligibility
Australia ^a	-	-
Austria	Yes	5 April 2008
Belarus ^a	-	-
Belgium	Yes	22 April 2008
Bulgaria ^b	Yes	25 November 2008
Canada	Yes	16 June 2008
Croatia ^a	-	-
Czech Republic	Yes	24 February 2008
Denmark	Yes	20 April 2008
Estonia	Yes	15 April 2008
European Community	Yes	18 April 2008
Finland	Yes	22 April 2008
France	Yes	21 April 2008
Germany	Yes	27 April 2008
Greece	No	29 April 2008 ^c
Hungary	Yes	1 January 2008
Iceland	Yes	11 May 2008
Ireland	Yes	19 April 2008
Italy	Yes	19 April 2008
Japan	Yes	1 January 2008
Latvia	Yes	29 April 2008
Liechtenstein	Yes	22 April 2008
Lithuania	Yes	22 April 2008
Luxembourg	Yes	29 April 2008
Monaco	Yes	7 September 2008
Netherlands	Yes	21 April 2008
New Zealand	Yes	1 January 2008
Norway	Yes	22 April 2008
Poland	Yes	29 April 2008
Portugal	Yes	28 April 2008
Romania	Yes	18 September 2008
Russian Federation	Yes	20 June 2008
Slovakia	Yes	4 February 2008
Slovenia	Yes	22 April 2008
Spain	Yes	19 April 2008
Sweden	Yes	19 April 2008
Switzerland	Yes	10 March 2008
Ukraine	Yes	29 April 2008
United Kingdom of Great Britain and Northern Ireland	Yes	11 April 2008

^a No values are given for Australia, Belarus and Croatia because the review of their initial reports is either in progress or not yet initiated.

^b Bulgaria submitted its initial report on 25 July 2007 and it will become eligible to participate in all the Kyoto Protocol mechanisms on 25 November 2008.

^c Greece is eligible to participate in joint implementation (Track 2) projects as it fulfils the following criteria: (1) it is a Party to the Kyoto Protocol; (2) its assigned amount is calculated and recorded in the compilation and accounting database; and (3) it has a national registry in place.

16. As explained in paragraph 11 above, the ERTs formulated a question of implementation each for Greece and Canada. The enforcement branch of the Compliance Committee at its fourth meeting¹¹ determined that Greece was not in compliance with the “Guidelines for national systems under Article 5,

¹¹ CC-2007-1-8/Greece/EB, available at http://unfccc.int/files/kyoto_protocol/compliance/enforcement_branch/application/pdf/cc-2007-1-8_greece_eb_final_decision.pdf.

paragraph 1, of the Kyoto Protocol”¹² and the “Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”.¹³ Greece is therefore not eligible to participate in the mechanisms under Articles 6, 12 and 17 of the Kyoto Protocol pending the resolution of the question of implementation. However, Greece is eligible to participate in joint implementation (Track 2), which requires verification of project emission reductions to occur through the Joint Implementation Supervisory Committee procedures.¹⁴

17. The enforcement branch of the Compliance Committee at its fifth meeting¹⁵ decided not to proceed further with the question of implementation relating to the eligibility requirements indicated in the initial review report of Canada and hence Canada became eligible to participate in all flexibility mechanisms under the Kyoto Protocol on 16 June 2008.

III. Main accounting parameters

A. Base year emissions and assigned amounts

18. Table 3 shows details of base year emissions and assigned amounts for the first commitment period under the Kyoto Protocol for each Annex B Party. Article 3, paragraph 8, of the Kyoto Protocol allows any Party included in Annex I to the Convention to use 1995 as its base year for fluorinated gases (F-gases), for the purposes of calculating its assigned amount. Accordingly, 24 out of 39 Annex B Parties elected to use 1995 as the base year for F-gases while all other Parties, excluding the European Community, used the same base year for all the GHGs. The European Community has multiple base years (1990 or 1995) for F-gases, depending on the base year elected by the individual member States. The information on base years for F-gases for Australia, Belarus and Croatia is not yet available in the CAD because, for these Parties, the review of the initial report is either still in progress or has not yet started.

19. In accordance with decision 13/CMP.1, annex, paragraph 5 (b), those Parties for which the LULUCF sector constituted a net source of GHG emissions in the base year shall include in their emissions during that year the aggregate anthropogenic carbon dioxide equivalent (CO₂ eq) emissions by sources minus removals by sinks reported in relation to the conversion of forests (deforestation) in that year. The following Parties included net emissions from LULUCF (deforestation) in their total GHG emissions for the base year:

- (a) Ireland: 4,419 t CO₂ eq;
- (b) Netherlands: 38,676 t CO₂ eq;
- (c) Portugal: 981,203 t CO₂ eq;
- (d) United Kingdom of Great Britain and Northern Ireland: 365,593 t CO₂ eq.

¹² Decision 19/CMP.1.

¹³ Decision 15/CMP.1.

¹⁴ Decision 9/CMP.1.

¹⁵ CC-2008-1-6/Canada/EB, available at http://unfccc.int/files/kyoto_protocol/compliance/enforcement_branch/application/pdf/cc-2008-1-6_canada_eb_decision_not_to_proceed_further.pdf.

Table 3. Base year emissions and assigned amounts for the first commitment period under the Kyoto Protocol

Party	Base year defined under the Kyoto Protocol ^a		Base year emissions, t CO ₂ eq	Emission reduction/limitation target, % of base year level		Assigned amounts, t CO ₂ eq
	CO ₂ , CH ₄ , N ₂ O	F-gases		Annex B	Article 4 ^b	
Australia ^c	1990	NA	NA	108	-	NA
Austria	1990	1990	79 049 657	92	87	343 866 009
Belarus ^c	1990	NA	NA	92	-	NA
Belgium	1990	1995	145 728 763	92	92.5	673 995 528
Bulgaria	1988	1995	132 618 658	92	-	610 045 827
Canada	1990	1990	593 998 462	94	-	2 791 792 771
Croatia ^c	1990	NA	NA	95	-	NA
Czech Republic	1990	1995	194 248 218	92	-	893 541 801
Denmark	1990	1995	69 978 070	92	79	276 838 955
Estonia	1990	1995	42 622 312	92	-	196 062 637
European Community	1990	1990 or 1995	4 265 517 719	92	92	19 621 381 509
Finland	1990	1995	71 003 509	92	100	355 017 545
France	1990	1990	563 925 328	92	100	2 819 626 640
Germany	1990	1995	1 232 429 543	92	79	4 868 096 694
Greece	1990	1995	106 987 169	92	125	668 669 806
Hungary	1985–87	1995	115 397 149	94	-	542 366 600
Iceland	1990	1990	3 367 972	110	-	18 523 847
Ireland	1990	1995	55 607 836	92	113	314 184 272
Italy	1990	1990	516 850 887	92	93.5	2 416 277 898
Japan	1990	1995	1 261 331 418	94	-	5 928 257 666
Latvia	1990	1995	25 909 159	92	-	119 182 130
Liechtenstein	1990	1990	229 483	92	-	1 055 623
Lithuania	1990	1995	49 414 386	92	-	227 306 177
Luxembourg	1990	1995	13 167 499	92	72	47 402 996
Monaco	1990	1995	107 658	92	-	495 221
Netherlands	1990	1995	213 034 498	92	94	1 001 262 141
New Zealand	1990	1990	61 912 947	100	-	309 564 733
Norway	1990	1990	49 619 168	101	-	250 576 797
Poland	1988	1995	563 442 774	94	-	2 648 181 038
Portugal	1990	1995	60 147 642	92	127	381 937 527
Romania	1989	1989	278 225 022	92	-	1 279 835 099
Russian Federation	1990	1995	3 323 419 064	100	-	16 617 095 319
Slovakia	1990	1990	72 050 764	92	-	331 433 516
Slovenia	1986	1995	20 354 042	92	-	93 628 593
Spain	1990	1995	289 773 205	92	115	1 666 195 929
Sweden	1990	1995	72 151 646	92	104	375 188 561
Switzerland	1990	1990	52 790 957	92	-	242 838 402
Ukraine	1990	1990	920 836 933	100	-	4 604 184 663
United Kingdom of Great Britain and Northern Ireland	1990	1995	779 904 144	92	87.5	3 412 080 630
Total^d	-	-	12 027 414 265	-	-	57 327 349 969

Abbreviations: F-gases = fluorinated gases, NA = not available.

^a Parties included in Annex I to the Convention may choose to use 1995 as the base year for total emissions of F-gases (hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride), in accordance with Article 3, paragraph 8, of the Kyoto Protocol.

^b Fifteen member States of the European Community agreed to meet their targets jointly in accordance with Article 4, paragraph 1, of the Kyoto Protocol.

^c No values for base year for F-gases, total greenhouse gas emissions in base year and assigned amounts for Australia, Belarus and Croatia are given because, for these Parties, the review of the initial report is either still in progress or has not yet started.

^d The total includes the assignment amount of the European Community but does not include the assignment amounts of the individual member States to avoid double counting.

20. The total GHG emissions from Annex B Parties¹⁶ in the base year amounted to 12,027.4 Mt CO₂ eq including total GHG emissions of 12,026.0 Mt CO₂ eq from the sources listed in Annex A to the Kyoto Protocol and emissions from LULUCF (net emissions and removals in the base year from the conversion of forests (deforestation)) of 1.4 Mt CO₂ eq.
21. The total GHG emissions in the base year for the European Community amounted to 4,265.5 Mt CO₂ eq including GHG emissions of 4,264.1 Mt CO₂ eq from the sources listed in Annex A to the Kyoto Protocol and emissions from LULUCF (net emissions and removals in the base year from the conversion of forests (deforestation)) of 1.4 Mt CO₂ eq.
22. In the base year, Annex B Parties with economies in transition (EIT Parties) accounted for 47.7 per cent of total GHG emissions and the rest of the Annex B Parties excluding the European Community accounted for 52.3 per cent of the total GHG emissions. Emissions of CO₂, nitrous oxide and methane combined constituted 98.6 per cent of the total GHG emissions in the base year.
23. The assigned amount for the first commitment period for a Party is calculated as the percentage inscribed for it in Annex B to the Kyoto Protocol of its aggregate anthropogenic CO₂ eq emissions of the GHGs from sources listed in Annex A to the Kyoto Protocol in the base year, multiplied by five. In accordance with Article 4, paragraph 1, the assigned amounts for 15 member States of the European Community have been calculated under the burden-sharing agreement of the European Union. Based on the information provided in the initial reports, assigned amounts for the first commitment period have been established for 36 Parties. The assigned amounts for Australia, Belarus and Croatia have not yet been established.
24. For the first commitment period, the total assigned amount¹⁷ for all Annex B Parties taken together is 57 327 349 969 t CO₂ eq, with EIT Parties and the rest of the Annex B Parties accounting for 49.1 and 50.9 per cent, respectively. The total assigned amount for the European Community for the first commitment period is 19,621,381,509 t CO₂ eq.
25. Table 4 summarizes the total aggregate GHG emissions in the base year and the assigned amounts.

Table 4. Summary of total greenhouse gas emissions in base year and assigned amount units

	Total greenhouse gas emissions in base year, t CO ₂ eq	Assigned amounts for the commitment period, t CO ₂ eq	Annual average assigned amounts, ^a t CO ₂ eq	Ratio of annual average assigned amounts to total greenhouse gas emissions (base year), %
Annex B EITs	5 738 538 481	28 162 863 400	5 632 572 680	98.15
Annex B non-EITs	6 288 875 784	29 164 486 569	5 832 897 314	92.75
Annex B Parties	12 027 414 265	57 327 349 969	11 465 469 994	95.33
European Community	4 265 517 719	19 621 381 509	3 924 276 302	92.00

Abbreviations: Annex B Parties = Parties to the Convention that are also Parties to the Kyoto Protocol with commitments inscribed in Annex B to the Kyoto Protocol (taken together), Annex B EITs = Annex B Parties with economies in transition, Annex B non-EITs = Annex B Parties that do not have economies in transition.

Note: The table does not contain information on Australia, Belarus and Croatia because, for these Parties, the review of the initial report is either still in progress or has not yet started.

^a Annual average assigned amounts are computed by dividing the total assigned amounts for the commitment period by five.

¹⁶ Not including emissions from Australia, Belarus and Croatia. The total includes emissions of the European Community but does not include emissions of the individual member States in order to avoid double counting.

¹⁷ Not including assigned amounts for Australia, Belarus and Croatia. The total includes the assigned amount of the European Community but does not include the assigned amounts of the individual member States to avoid double counting.

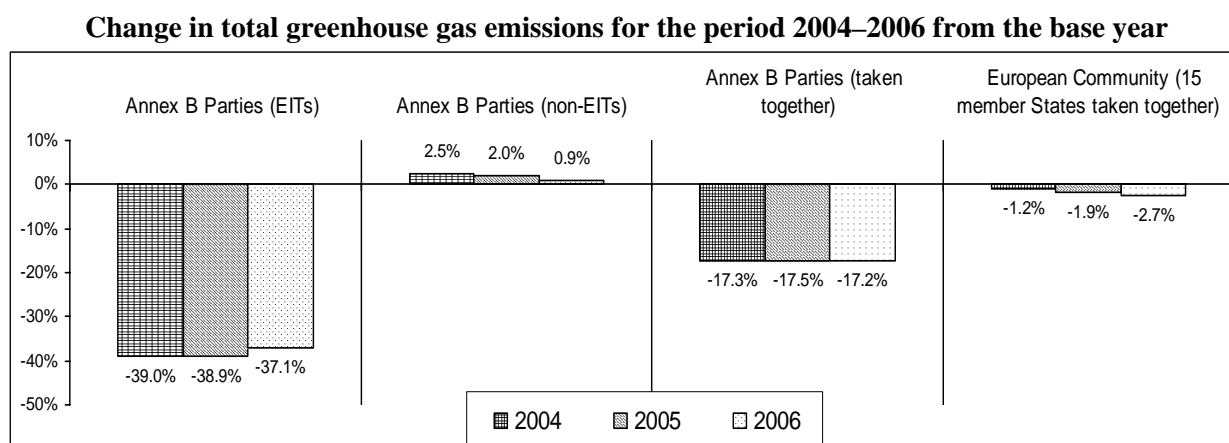
B. Holdings and transactions of Kyoto Protocol units

26. In 2007, no transaction of Kyoto Protocol units took place for any Annex B Parties except for the initial issuance of assigned amount units (AAUs) by national registries of the following Parties: Japan (5,928,257,666 AAUs), New Zealand (309,564,733 AAUs) and Switzerland (5,000,000 AAUs). Japan and Switzerland also received 12,813,402 and 302,480 units of certified emission reductions, respectively, from the clean development mechanism registry.

C. Annual greenhouse gas emissions from sources listed in Annex A to the Kyoto Protocol

27. The data on total GHG emissions from the sources listed in Annex A to the Kyoto Protocol from inventory submissions of 2008 for 2004, 2005 and 2006 are compared against the total GHG emissions in the base year in the figure below. The total GHG emissions in the base year include emissions from LULUCF (net emissions and removals in the base year from the conversion of forests (deforestation)). Note that the figure is for information only and cannot be used as an indication of compliance, because the effects of using the flexibility mechanisms under the Kyoto Protocol are not taken into account.

28. The figure shows changes in total GHG emissions for the period 2004–2006 from the base year for Annex B Parties taken together, EIT Parties and the rest of the Annex B Parties. In 2006, the total GHG emissions were 17.2 per cent lower than the base year level for all Annex B Parties taken together. During the period 2004–2006, the total GHG emissions from EIT Parties showed a slight upward trend while those from the other Parties showed a downward trend. The total GHG emissions for the European Community also demonstrated a downward trend for the period 2004–2006.



Abbreviations: Annex B Parties = Parties to the Convention that are also Parties to the Kyoto Protocol with commitments inscribed in Annex B to the Kyoto Protocol, Annex B Parties (EITs) = Annex B Parties with economies in transition, Annex B Parties (non-EITs) = Annex B Parties that do not have economies in transition.

Note: The figure does not include emissions from Australia, Belarus and Croatia for the period 2004–2006. The emissions data are available for the period 2004–2006 but there is no information on the base year emissions; in order to be consistent in the analysis, the emissions for the period 2004–2006 have not been included in the figure.

D. Parameters for forest definition and election of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol and accounting periods

29. Table 5 shows the parameters for forest definition selected by Parties. The annex to decision 16/CMP.1 provides a definition of forest as land with a minimum area of 0.05–1.0 hectare with tree crown cover (or equivalent stocking level) of more than 10–30 per cent with trees with the potential to reach a minimum height of 2–5 metres at maturity in situ. The definition adopted by all Annex B Parties for forest meets these criteria.

30. As shown in table 6, 28 Parties chose to account for the LULUCF activities under Article 3, paragraph 3, for the entire commitment period (once at the end of the commitment period) and seven chose to account annually. Eleven Parties elected not to account for any of the LULUCF activities under Article 3, paragraph 4, while each of the other Parties chose at least one of them. A summary of the number of Parties with the election of different activities and accounting period for each of those elected activities under Article 3, paragraph 4, is shown below in table 7.

Table 5. Parameters for forest definition for the first commitment period under the Kyoto Protocol

Party	Minimum tree cover, %	Minimum land area, hectares	Minimum tree height, metres
Austria	0.30	0.05	2.00
Belgium	0.20	0.50	5.00
Bulgaria	0.10	0.10	5.00
Canada	0.25	1.00	5.00
Czech Republic	0.30	0.05	2.00
Denmark	0.10	0.50	5.00
Estonia	0.30	0.50	2.00
Finland	0.10	0.50	5.00
France	0.10	0.50	5.00
Germany	0.10	0.10	5.00
Greece	0.25	0.30	2.00
Hungary	0.30	0.50	5.00
Iceland	0.10	0.50	2.00
Ireland	0.20	0.10	5.00
Italy	0.10	0.50	5.00
Japan	0.30	0.30	5.00
Latvia	0.20	0.10	5.00
Liechtenstein	0.20	0.06	3.00
Lithuania	0.30	0.10	5.00
Luxembourg	0.10	0.50	5.00
Monaco	0.10	0.50	5.00
Netherlands	0.20	0.50	5.00
New Zealand	0.30	1.00	5.00
Norway	0.10	0.50	5.00
Poland	0.10	0.10	2.00
Portugal	0.10	1.00	5.00
Romania	0.10	0.25	5.00
Russian Federation	0.18	1.00	5.00
Slovakia	0.20	0.30	5.00
Slovenia	0.30	0.25	2.00
Spain	0.20	1.00	3.00
Sweden	0.10	0.50	5.00
Switzerland	0.20	0.06	3.00
Ukraine	0.30	0.10	5.00
United Kingdom of Great Britain and Northern Ireland	0.20	0.10	2.00

Note: The figures above do not include Australia, Belarus and Croatia because, for these Parties, the review of the initial report is either still in progress or has not yet started. The European Community does not have specific values for forest definition because the definitions adopted by its member States are different.

Table 6. Election of activities and accounting period under Article 3, paragraph 4, of the Kyoto Protocol and election of accounting period under Article 3, paragraph 3, of the Kyoto Protocol

Party	Article 3, paragraph 4, activities				Accounting period under Article 3, paragraph 3 ^a
	Forest management	Cropland management	Grazing land management	Revegetation	
Austria	NA	NA	NA	NA	CP
Belgium	NA	NA	NA	NA	CP
Bulgaria	NA	NA	NA	NA	CP
Canada	NA	CP	NA	NA	CP
Czech Republic	CP	NA	NA	NA	CP
Denmark	A	A	A	NA	A
Estonia	NA	NA	NA	NA	CP
Finland	CP	NA	NA	NA	CP
France	A	NA	NA	NA	A
Germany	CP	NA	NA	NA	CP
Greece	CP	NA	NA	NA	CP
Hungary	A	NA	NA	NA	A
Iceland	NA	NA	NA	CP	CP
Ireland	NA	NA	NA	NA	CP
Italy	CP	NA	NA	NA	CP
Japan	CP	NA	NA	CP	CP
Latvia	CP	NA	NA	NA	CP
Liechtenstein	NA	NA	NA	NA	A
Lithuania	CP	NA	NA	NA	CP
Luxembourg	NA	NA	NA	NA	CP
Monaco	NA	NA	NA	NA	A
Netherlands	NA	NA	NA	NA	CP
New Zealand	NA	NA	NA	NA	CP
Norway	CP	NA	NA	NA	CP
Poland	CP	NA	NA	NA	CP
Portugal	CP	CP	CP	NA	CP
Romania	CP	NA	NA	CP	CP
Russian Federation	A	NA	NA	NA	A
Slovakia	NA	NA	NA	NA	CP
Slovenia	CP	NA	NA	NA	CP
Spain	CP	CP	NA	NA	CP
Sweden	CP	NA	NA	NA	CP
Switzerland	A	NA	NA	NA	A
Ukraine	CP	NA	NA	NA	CP
United Kingdom of Great Britain and Northern Ireland	CP	NA	NA	NA	CP

Abbreviations: A = annual, CP = entire commitment period, NA = no accounting.

Note: (1) The figures above do not include Australia, Belarus and Croatia because, for these Parties, the review of the initial report is either still in progress or has not yet started. (2) The European Community does not have specific values for these parameters because the activities elected under Article 3, paragraphs 3 and 4, of the Kyoto Protocol and the accounting periods for those activities are different for each member State.

^a Accounting for land use, land-use change and forestry activities under Article 3, paragraph 3, of the Kyoto Protocol (afforestation and reforestation, and deforestation) is mandatory.

Table 7. Summary of election by Parties of activities under Article 3, paragraph 4, of the Kyoto Protocol

Activities under Article 3, paragraph 4, of the Kyoto Protocol	Number of Parties by type of accounting period elected		
	No accounting	Annually	Entire commitment period
Forest management	13	5	17
Cropland management	31	1	3
Grazing land management	33	1	1
Revegetation	32	0	3

Note: (1) The figures above do not include Australia, Belarus and Croatia because, for these Parties, the review of the initial report is either still in progress or has not yet started. (2) The table does not include the European Community; this Party does not have specific values for the parameters because the land use, land-use change and forestry activities and accounting periods elected for those activities under Article 3, paragraph 4, of the Kyoto Protocol are different for each member State.



**UNITED
NATIONS**



**Framework Convention
on Climate Change**

Distr.
GENERAL

FCCC/KP/CMP/2008/9/Add.1/Corr.1
27 November 2008

Original: ENGLISH

**CONFERENCE OF THE PARTIES SERVING AS THE
MEETING OF THE PARTIES TO THE KYOTO PROTOCOL**
Fourth session
Poznan, 1–12 December 2008

Item 12 of the provisional agenda
Annual compilation and accounting report for Annex B Parties under the Kyoto Protocol

**Annual compilation and accounting report for Annex B Parties under the
Kyoto Protocol**

Note by the secretariat*

Addendum

Compilation and accounting information by Party

Corrigendum

Page 22, paragraph 40, line 6

For 17 April 2008 read 29 April 2008

* This document was submitted after the due date owing to the need for internal consultations.