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COMPLIANCE COMMITTEE

CC/ERT/ASR/2012/11  
19 June 2012

## **Annual status report of the annual inventory of New Zealand**

### **Note by the secretariat**

The annual status report of the annual inventory of New Zealand was published on 14 June 2012. 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 report is considered received by the secretariat on the same date. This report, FCCC/ASR/2012/NZL, 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.





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## Annual status report of the annual inventory of New Zealand

1. This status report was prepared by the expert review team as part of the initial check of the annual inventory submitted in accordance with decision 15/CMP.1. It reflects the content of the inventory submission of 2012 as originally submitted by the Party.

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

AAU: assigned amount unit	<i>Notation keys</i>
CER: certified emission reduction	C: confidential
CRF: common reporting format	IE: included elsewhere
ERU: emission reduction unit	NA: not applicable
GHG: greenhouse gas	NE: not estimated
KP-LULUCF: Article 3, paragraphs 3 and 4, activities under the Kyoto Protocol	NO: not occurring
ICER: long-term certified emission reduction	<i>Greenhouse gases</i>
LULUCF: land use, land-use change and forestry	CO <sub>2</sub> : carbon dioxide
NIR: national inventory report	CH <sub>4</sub> : methane
RMU: removal unit	N <sub>2</sub> O: nitrous oxide
SBDT: sectoral background data tables	HFCs: hydrofluorocarbons
SEF: standard electronic format	PFCs: perfluorocarbons
SOPU: solvent and other product use	SF <sub>6</sub> : sulphur hexafluoride
tCER: temporary certified emission reduction	NO <sub>x</sub> : nitrogen oxides
	CO: carbon monoxide
	NMVOCs: non-methane volatile organic compounds
	SO <sub>2</sub> : sulphur dioxide

GREENHOUSE GAS INVENTORY SUBMISSION			
	<i>Date of receipt</i>	<i>Date of resubmission</i>	<i>Comments</i>
General information	NIR	12 April 2012	
	CRF tables <sup>a</sup>	12 April 2012	
	Additional information <sup>b</sup>	12 April 2012	<p>Party submitted the following additional information with its NIR:</p> <p>"NZ MED UNFCCC - Readiness Questionnaire v1.0.pdf";</p> <p>"NZEUR Backup Plan v1.0.pdf";</p> <p>"NZEUR DR Plan v1.0.pdf";</p> <p>"NZEUR Security Plan v1.0.pdf";</p> <p>"NZEUR Time Validation Plan v1.0.pdf";</p> <p>"System Admin User Guide Jan 2012.pdf";</p> <p>"AcctHolderType and ActivitySummJuly2011.xls";</p> <p>"External QA record.xlsx";</p> <p>"New Zealand's Agriculture emissions Tablebuilder.XLSX";</p> <p>"TCLProd and PreprodJuly2011 Test Log v6.0.xlsx";</p> <p>"Tier 1 QC documentation for LULUCF.XLSX";</p> <p>"NZEUR Business Acceptance Test Plan - Hosting Changeover.docx";</p> <p>"TestSummaryJuly2011.docx";</p> <p>"1279124 - NZEUR Hosting changeover August 2011 v3 4.doc";</p> <p>"GoLive_Tick_list v6.0.doc";</p> <p>"NZEUR Operations Manual v3 03.doc";</p> <p>"NZEUR Performance Test Report v1 7.doc";</p> <p>"NZEUR Test Plan v0.3.doc";</p> <p>"NZEUR Test Report (Phase 1-2) v0.1.doc";</p> <p>"TS-00010.doc";</p> <p>"UNFCCC ITL SSL Connectivity Testing v1.0 -NZ-Auckland.doc";</p> <p>"UNFCCC ITL VPN Connectivity Testing v0.5 - NZ Auckland Link.doc";</p> <p>"UNFCCC_ITL_-_VPN_Specification_v1_12 - NZ-Auckland-A.doc";</p> <p>"TCL Data Centre Templates.zip"; and</p> <p>"Testcase_4.1_and_4.4_evidence_20100921.zip".</p>
	CRF provided for years	1990–2010	

GREENHOUSE GAS INVENTORY SUBMISSION											
	Base year or period <sup>c</sup>	1990	Base year for HFCs, PFCs and SF <sub>6</sub> <sup>d</sup>				1990				
	Gases covered	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NO <sub>x</sub>	CO	NMVOCs	SO <sub>2</sub>
		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
NIR	Description	The organization of the NIR follows the structure outlined in the updated UNFCCC reporting guidelines <sup>e</sup> on annual inventories following incorporation of the provisions of decision 14/CP.11, elaborated with the annotated outline of the NIR.									
	Language of NIR	English									
CRF	Missing source category larger than 7 per cent for categories included in Annex A to the Kyoto Protocol	No missing source category larger than 7 per cent has been identified.									

<sup>a</sup> CRF tables are contained in document FCCC/SBSTA/2006/9, annex II.

<sup>b</sup> 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 the fluorinated gases in accordance with Article 3, paragraph 8, of the Kyoto Protocol.

<sup>e</sup> "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines for annual inventories" (FCCC/SBSTA/2006/9).

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

SUBMISSION OF SUPPLEMENTARY INFORMATION UNDER ARTICLE 7.1				
Reporting of supplementary information		Date of receipt	Date of resubmission	Comments
	KP-LULUCF information <sup>a</sup>	12 April 2012		NIR, page 321, chapter 11.
	KP-LULUCF CRF <sup>b</sup>	12 April 2012		CRF provided for years: 2008–2010
	Information on Kyoto units (ERUs, CERs, RMUs and AAUs) <sup>c</sup>	12 April 2012		NIR, page 339, chapter 12.
	SEF <sup>d</sup> with Kyoto units	12 April 2012		
	Change in national system <sup>e</sup>	12 April 2012		NIR, page 336, chapter 13.
	Change in national registry <sup>e</sup>	12 April 2012		NIR, page 357, chapter 14.
	Minimization of adverse impacts <sup>e</sup>	12 April 2012		NIR, page 360, chapter 15.

<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 annex to decision 15/CMP.1, paragraphs 5–9.

<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, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.3. 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 the annex to decision 15/CMP.1, section I.E.

<sup>d</sup> SEF for reporting Kyoto Protocol units, as adopted under decision 14/CMP.1 and required by the annex to decision 15/CMP.1, paragraph 11.

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

PART I															
Provision of information for the latest reported inventory year in the common reporting format: 2010															
Tables		Energy		Industrial processes		SOPU		Agriculture		LULUCF		KP-LULUCF <sup>a</sup>		Waste	
	Sectoral report tables	1	✓	2(I)	✓	3	✓	4	✓	5	✓	5(KP)	✓	6	✓
				2(II)	✓										
	Sectoral background data tables	1.A(a)	✓	2(I).A–G	✓	3.A–D	✓	4.A	✓	5.A	✓	5(KP-I)A.1.1	✓	6.A	✓
		1.A(b)	✓	2(II).C	✓			4.B(a)	✓	5.B	✓	5(KP-I)A.1.2	✓	6.B	✓
		1.A(c)	✓	2(II).E	✓			4.B(b)	✓	5.C	✓	5(KP-I)A.1.3	✓	6.C	✓
		1.A(d)	✓	2(II).F	✓			4.C	✓	5.D	✓	5(KP-I)A.2	✓		
		1.B.1	✓					4.D	✓	5.E	✓	5(KP-I)A.2.1.	✓		
		1.B.2	✓					4.E	✓	5.F	✓	5(KP-I)B.1.	✓		
		1.C	✓					4.F	✓	5 (I)	✓	5(KP-I)B.2.	✓		
	Bunkers separately		✓						5 (II)	✓	5(KP-I)B.3.	✓			
									5 (III)	✓	5(KP-I)B.4.	✓			
									5 (IV)	✓	5(KP-II)1	✓			
									5 (V)	✓	5(KP-II)2	✓			
											5(KP-II)3	✓			
											5(KP-II)4	✓			
											5(KP-II)5	✓			
											Accounting table	✓			
Summary tables	Summary 1.A		✓	Summary 1.B		✓	Summary 2		✓						
Other tables	Summary 3		✓	Table 7 (Key categories)		✓	Table 9(a) (Completeness)		✓						
	Table 10 (Trends)		✓				Table 9(b) (Completeness)								
Comments															

<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.3.

PART I									
Provision of information for the latest reported inventory year in the common reporting format: 2010 (continued)									
Totals	Provided for gases	CO <sub>2</sub> ✓	CH <sub>4</sub> ✓	N <sub>2</sub> O ✓	HFCs ✓	PFCs ✓	SF <sub>6</sub> ✓		
	Provided for years	1990–2010	1990–2010	1990–2010	1992–2010	1990–2010	1990–2010		
CO <sub>2</sub>	Comparison of CO <sub>2</sub> from fuel combustion	Reference approach	Sectoral approach	Difference more than 2 per cent		If difference is more than 2 per cent			
		✓	✓	✓		Explanation provided	✓		
HFCs, PFCs, SF <sub>6</sub>	Disaggregation by species			HFCs		PFCs		SF <sub>6</sub>	
				✓	✓				
	Reporting of actual and/or potential emission estimates in the category consumption of halocarbons and SF <sub>6</sub>			Actual	Potential	Actual	Potential	Actual	Potential
✓				✓	✓	✓	✓	✓	
Notation keys	Used in	Summary table 1.A	✓	Sectoral report tables		✓	Sectoral background data tables		✓
	Comments								



PART II																	
Provision of common reporting format tables for years reported																	
		Years												Information gaps relating to reporting <sup>b</sup>	Comments		
		Base year <sup>a</sup>	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010				
Energy	SBDT	Sectoral report: table 1		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Table 1.A(a)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Table 1.A(b)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 1.A(c)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 1.A(d)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 1.B.1		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 1.B.2		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.C		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Industrial processes	Sectoral reports:	Table 2(I)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Table 2(II)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	SBDT	Table 2(I).A–G		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Table 2(II).C		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Table 2(II).E		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		No numerical data are reported in this table for the years 1990–2010. For the years 1990–2007 the notation key NO is used. For the years 2008–2010 the notation keys NO, NA are used.	
		Table 2(II).F		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			

PART II																
Provision of common reporting format tables for years reported (continued)																
		Years											Information gaps relating to reporting <sup>b</sup>	Comments		
		Base year <sup>a</sup>	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009			2010	
Solvent use	Sectoral report: Table 3		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	SOPU Table 3.A–D		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Agriculture	Sectoral report: Table 4		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	SBDT	Table 4.A		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 4.B(a)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 4.B(b)		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 4.C		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		No numerical data are reported in this table, the notation key NO is used.
		Table 4.D		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 4.E		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Table 4.F		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓				

PART II																
Provision of common reporting format tables for years reported (continued)																
	Years												Information gaps relating to reporting <sup>b</sup>	Comments		
		Base year <sup>a</sup>	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009			2010	
LULUCF SBDT	Sectoral report: Table 5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5.E	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5.F	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5 (I)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		No numerical data are reported in this table, the notation key IE is used.
	Table 5 (II)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		No numerical data are reported in this table, the notation key NE is used.
	Table 5 (III)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5 (IV)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Table 5 (V)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		

PART II																	
Provision of common reporting format tables for years reported (continued)																	
	Base year <sup>a</sup>	Years										Information gaps relating to reporting <sup>b</sup>	Comments				
		1990	1995	2000	2003	2004	2005	2006	2007	2008	2009			2010			
KP-LULUCF	Sectoral report: Table 5 (KP)																
	SBDT	Table 5 (KP-I) A.1.1											✓	✓	✓		
		Table 5 (KP-I) A.1.2											✓	✓	✓		
		Table 5 (KP-I) A.1.3											✓	✓	✓		No numerical data are reported in this table, the notation key NA is used.
		Table 5 (KP-I) A.2											✓	✓	✓		
		Table 5 (KP-I) A.2.1											✓	✓	✓		No numerical data are reported in these tables, the notation key NA is used.
		Table 5 (KP-I) B.1											✓	✓	✓		
		Table 5 (KP-I) B.2											✓	✓	✓		
		Table 5 (KP-I) B.3											✓	✓	✓		
		Table 5 (KP-I) B.4											✓	✓	✓		
		Table 5 (KP-II) 1											✓	✓	✓		No numerical data are reported in this table, the notation keys IE, NA are used.
		Table 5 (KP-II) 2											✓	✓	✓		No numerical data are reported in this table, the notation key NA is used.
		Table 5 (KP-II) 3											✓	✓	✓		
		Table 5 (KP-II) 4											✓	✓	✓		
		Table 5 (KP-II) 5											✓	✓	✓		
Accounting table											✓	✓	✓				

PART II															
Provision of common reporting format tables for years reported (continued)															
		Years													
		Base year <sup>a</sup>	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	Information gaps relating to reporting <sup>b</sup>	Comments
Waste	Sectoral report: Table 6		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	SBDT	Table 6.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 6.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 6.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Summary and other tables	SBDT	Summary 1.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Summary 1.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Summary 2 (CO <sub>2</sub> equivalent emissions)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Summary 3 (Methods/emission factors)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 7 (Key categories)	✓										✓		
		Table 8(a) (Recalculation – recalculated data)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Table 8(b) (Recalculation – explanatory information)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Table 9(a) (Completeness)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 9(b) (Completeness)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		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.

<sup>b</sup> This column indicates that reporting gaps (blank cells) have been identified in a given table of the CRF. This was owing to limited use, or lack, of notation keys (NO, NE, NA, IE, C).

PART III						
Provision of information relating to recalculations						
Table 8(a) (Recalculated data)	✓	Comments				
Recalculation reported for years	1990–2009					
Recalculated sectors/gases	Energy	Industrial processes	Solvent and other product use	Agriculture	LULUCF	Waste
CO <sub>2</sub>	✓	✓			✓	✓
CH <sub>4</sub>	✓			✓	✓	✓
N <sub>2</sub> O	✓			✓	✓	✓
HFCs		✓				
PFCs		✓				
SF <sub>6</sub>		✓				
Table 8(b) (Explanatory information)	✓	✓		✓	✓	✓
Percentage difference in aggregate greenhouse gas emission	Base year estimate: <sup>a</sup>		with LULUCF:	-9.12 %	without LULUCF:	1.16 %
	Latest recalculated year: <sup>b</sup>		with LULUCF:	3.12 %	without LULUCF:	1.30 %

<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.

<b>PART IV</b>				
<b>Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4</b>				
		<i>Provided</i>	<i>Observation</i>	
<b>Reporting requirements under decision 15/CMP.1, annex, paragraphs 5–9</b>	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 IPCC good practice guidance for LULUCF <sup>a</sup> and decision 16/CMP.1		✓	
	Information on geographical location of the boundaries of areas that encompass:			
		Units of land subject to activities under Article 3.3	✓	
		Units of land subject to activities under Article 3.3, which would otherwise be included in land subject to elected activities under Article 3.4		New Zealand did not elect any activity under Article 3, paragraph 4.
		Land subject to elected activities under Article 3.4		
	Information on the spatial assessment unit for determining the area of accounting for afforestation, reforestation and deforestation		✓	
	Information on GHG emissions/removals resulting from activities under Article 3.3 and 3.4, 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		✓	
	Information on carbon pools (above-ground/below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for		✓	
	Information on anthropogenic GHGs from LULUCF activities under Article 3.3 and 3.4 factoring out removals from:			
		Elevated CO <sub>2</sub> concentrations above pre-industrial levels	✓	
		Indirect nitrogen deposition	✓	
	The dynamic effects of age structure resulting from activities prior to 1 January 1990	✓		

<sup>a</sup> The Intergovernmental Panel on Climate Change Good Practice Guidance for Land Use, Land-Use Change and Forestry.

<b>PART IV</b>				
<b>Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)</b>				
		<i>Provided</i>	<i>Observation</i>	
<i>Reporting requirements under decision 15/CMP.1, annex, paragraphs 5-9</i>	Specific information to be reported for Article 3.3 activities:			
		Activities under Article 3.3 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	✓	
		Emissions/removals from lands harvested during the first commitment period following afforestation and reforestation on these units of land since 1990	✓	
	Specific information to be reported for Article 3.4 activities:			
		Activities under Article 3.4 that occurred since 1 January 1990 and are human induced		New Zealand did not elect any activity under Article 3, paragraph 4.
		Cropland management, grazing land management, revegetation: 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		
		Emissions/removals from Article 3.4 activities that are not accounted for under activities under Article 3.3		
		Forest management: information on the extent to which GHG removals by sinks offsets the debit incurred under Article 3.3		