

Decision ~~15X~~/CMP.8¹

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Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol for the second commitment period

The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,

Recalling Article 7 of the Kyoto Protocol to the United Nations Framework Convention on Climate Change,

[Being aware of its decisions 15/CMP.1, 2/CMP.7, 3/CMP.7, 4/CMP.7, 5/CMP.7 and 15/CP.17,](#)

Recalling that Parties have affirmed that the principles in decision 16/CMP.1 govern the treatment of land use, land-use change and forestry activities in the annex to that decision,

[Having considered decision 22/CP.7,](#)

Recognizing the importance of transparent reporting for facilitating the review process under Article 8 of the Kyoto Protocol,

1. [Adopts the guidelines for the preparation of information under Article 7 of the Kyoto Protocol for the second commitment period as contained in the annex to the present decision;](#)

2. [Requests the Subsidiary Body for Scientific and Technological Advice to initiate the consideration of any supplementary reporting tables required for the reporting of LULUCF activities under Articles 3, paragraphs 3 and 4 for the reporting in the second commitment period in parallel with consideration of supplementary methodologies developed by the IPCC for adoption by the COP/MOP at its ninth session.](#)

~~1-3.~~ [Decides that each Party included in Annex I, bearing in mind Article 7, paragraph 3, of the Kyoto Protocol and the needs of the review under Article 8 of the Kyoto Protocol, shall start reporting the information under Article 7, paragraph 1, of the Kyoto Protocol, using the guidelines in the annex to this submissions, with the inventory submission due under the Convention for the first year of the second commitment period after the Protocol has entered into force for that Party, but may start reporting this information from the year following the submission of the information referred to in paragraph 6 of the annex to decision 13/CMP.1 on a voluntary basis on 15 April 2015;](#)

~~2-4.~~ [but may start reporting this information from the year following the submission of the information referred to in paragraph 6 of the annex to decision 13/CMP.1 on a voluntary basis](#) ~~Decides that a Party included in Annex I shall fail to meet the methodological and reporting requirements under Article 7, paragraph 1, for the purpose of the eligibility requirements under paragraph 21 of the guidelines adopted under decision 16/CP.79/CMP.1, paragraph 31 of the guidelines adopted under decision 17/CP.73/CMP.1, and paragraph 2 of the guidelines adopted under decision 18/CP.711/CMP.1 if:~~

- (a) The Party concerned has failed to submit an annual inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol, including the national inventory report and the common reporting format, within six weeks of the submission date established by the Conference of the Parties;
- (b) The Party concerned has failed to include an estimate for an Annex A source category (as defined ~~in chapter 7 of the Intergovernmental Panel on Climate Change Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories, hereinafter referred to as the IPCC good practice guidance for the first commitment period and as defined in chapter 4, volume 1 of 2006 IPCC Guidelines for National Greenhouse Gas Inventories~~) that individually accounted for 7 per cent or more of the Party's aggregate emissions, defined as aggregate

submitted emissions of the gases and from the sources listed in Annex A to the Kyoto Protocol, in the most recent of the Party's reviewed inventories in which the source was estimated;

- (c) For any single year during the commitment period, the aggregate adjusted greenhouse gas emissions for the Party concerned exceed the aggregate submitted emissions, defined as aggregate submitted emissions of the gases and from the sources listed in Annex A to the Kyoto Protocol, by more than 7 per cent;
- (e)(d) At any time during the commitment period the sum of the numerical values of the percentages calculated according to subparagraph (c) above for all years of the commitment period for which the review has been conducted exceeds 20;
- (d)(c) An adjustment for any key source category (as defined [in chapter 7 of the IPCC good practice guidance and in chapter 4 of volume 1 of the 2006 IPCC Guidelines for the second commitment period](#)) of the Party concerned that accounted for 2 per cent or more of the Party's aggregate emissions of the gases from the sources listed in Annex A was calculated during the inventory review in three subsequent years, ~~unless the Party has requested assistance from the facilitative branch of the Compliance Committee in addressing this problem, prior to the beginning of the first commitment period, and the assistance is being provided;~~

4. ~~Requests the secretariat to prepare a report relating to paragraph 4 of section VI.1 of the annex to decision 5/CP.6, based on information contained in national communications from Parties and other relevant sources, for consideration by the Subsidiary Body for Scientific and Technological Advice. This report shall be prepared each time that the review process under Article 8 of the Kyoto Protocol relating to national communications and supplementary information from Parties included in Annex I is completed~~

ANNEX

Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol¹

I. Reporting of supplementary information under Article 7, paragraph 1²

A. Applicability

1. The provisions of these guidelines shall apply [for the second commitment](#) for each Party included in Annex I which is also a Party to the Kyoto Protocol.

B. General approach

2. Each Party included in Annex I shall include the necessary supplementary information required by these guidelines, for the purpose of ensuring compliance with Article 3, [paragraph 1 bis](#), in its annual inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol, prepared in accordance with Article 5, paragraph 2, and submitted in accordance with decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP), taking into account any relevant decisions of the Conference of the Parties (COP). A Party included in Annex I need not separately submit an inventory under Article 12, paragraph 1 (a), of the Convention.

C. Objectives

3. The objectives of these guidelines are:
 - (a) To enable Parties included in Annex I to meet their commitments for reporting information in accordance with Article 7, paragraph 1;
 - (b) To promote the reporting of consistent, transparent, comparable, accurate and complete information by Parties included in Annex I;
 - (c) To facilitate the preparation of the information to be submitted to the COP/MOP by Parties included in Annex I;
 - (d) To facilitate the review under Article 8 of inventories and supplementary information under Article 7, paragraph 1, from Parties included in Annex I.

D. Greenhouse gas inventory information

4. Each Party included in Annex I shall describe in its annual inventory any steps taken to improve estimates in areas that were previously adjusted.
5. Each Party included in Annex I shall include in its annual³ greenhouse gas inventory information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry activities under Article 3, paragraph 3, ~~and forest management under Article 3, paragraph 4, and~~ if any, elected activities under Article 3, paragraph 4, in accordance with Article 5, paragraph 2, as elaborated by any [supplementary and good practice guidance by the IPCC in accordance with decision 2/CMP.17 and as adopted or encouraged, and with any subsequent clarifications, by the Conference of Parties](#) ~~good practice guidance in~~

¹ Note that additional reporting requirements are included in the annex to decision ~~13~~/CMP.4~~8~~.

² "Article" in these guidelines refers to an Article of the Kyoto Protocol [or its amendment](#), unless otherwise specified.

³ It is recognized in the [2006](#) Intergovernmental Panel on Climate Change (IPCC) *Revised 1996-IPCC Guidelines for National Greenhouse Gas Inventories* that the current practice on land use, land-use change and forestry does not in every situation request annual data collection for the purpose of preparing annual inventories based on a sound scientific basis.

~~accordance with relevant decisions of the COP/MOP on land use, land-use change and forestry.~~ Estimates for Article 3, paragraphs 3 and 4, shall be clearly distinguished from anthropogenic emissions from the sources listed in Annex A to the Kyoto Protocol. In reporting the information requested above, each Party included in Annex I shall include the reporting requirements specified in paragraphs 6 to 9 below, taking into consideration the ~~decisions~~ information communicated as part of the report to establish the assigned amount under paragraph 6 of decision -/CMP.8 (Modalities for the accounting of assigned amounts under Article 7, paragraph 4), selected values in accordance with paragraph 16 of the annex to decision 16/CMP.1.

6. General information to be reported for activities under Article 3, paragraph 3, ~~and for forest management under Article 3, paragraph 4~~ and any elected activities⁴ under Article 3, paragraph 4, shall include:

- (a) Information on how inventory methodologies have been applied taking into account ~~2006 any IPCC Guidelines for national GHG greenhouse gas inventories~~ good practice guidance on land use, land-use change and forestry agreed by the COP, any relevant supplementary and good practice guidance by the IPCC adopted or encouraged, by the COP or the COP/MOP, and any subsequent clarifications agreed by the COM/MOP for the second commitment period and recognizing the principles as laid out in decision 16/CMP.1, ~~for the first commitment period~~ and rules and modalities for accounting in decision 2/CMP.7 for the second commitment period.
- (b) The geographical location of the boundaries of the areas that encompass:
 - (i) Units of land subject to activities under Article 3, paragraph 3
 - (ii) 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, under the provisions of paragraph ~~8-9~~ 8-9 of the annex to decision ~~16/CMP.12/CMP.17~~ 16/CMP.12/CMP.17
 - (iii) Land subject to forest management in the second commitment period and to elected activities under Article 3, paragraph 4

The information aims to ensure that units of land and areas of land are identifiable. Parties are encouraged to elaborate on this information on the basis of any relevant decisions of the COP/MOP on ~~methodological~~ good practice guidance associated with land use, land-use change and forestry ~~under Article 8~~

- (c) The spatial assessment unit used for determining the area of accounting for afforestation, reforestation and deforestation
- (d) Information on anthropogenic greenhouse gas emissions by sources and removals by sinks⁵ resulting from activities under Article 3, paragraphs 3 and 4, for all geographical locations reported in the current and previous years, under paragraph 6 (b), above, since the beginning of the commitment period or the onset of the activity, whichever comes later. In the latter case the year of the onset of the activity shall also be included. Once land is accounted for under Article 3, paragraph 3, or Article 3, paragraph 4, reporting shall continue throughout subsequent and contiguous commitment periods
- (e) Information on which, if any, of the following pools - above-ground biomass, below-ground biomass, litter, dead wood, and/or soil organic carbon - were not accounted for, together with verifiable information that demonstrates that these unaccounted pools were not a net source of anthropogenic greenhouse gas emissions.

⁴ The elected activities shall be the same as those identified in the Party's report referred to in paragraph 8 of the annex to decision ~~13/CMP.18~~ 13/CMP.18.

⁵ Such information shall be within levels of confidence as elaborated by any IPCC good practice guidance adopted by the COP/MOP and in accordance with relevant decisions of the COP/MOP on land use, land-use change and forestry.

- (f) If a Party elects to exclude emissions from natural disturbances from the accounting in the second commitment period, it shall provide information demonstrating that emissions from natural disturbances in any single year exceed the background level, including a margin, where a margin is needed pursuant to paragraph 33 of decision 2/CMP.7. For this purpose a Party shall inter alia include information in accordance with ~~with~~ paragraphs 33 and 34 of decision 2/CMP.7
- i. showing that all lands subject to the exclusion due to natural disturbance are identified, including their georeferenced location, year and types of disturbances;
 - ii. showing how annual emissions resulting from disturbances and the subsequent removals during the commitment period in those areas are estimated and excluded from the accounting;
 - iii. showing that no land-use change has occurred on lands for which the provisions in paragraph 33 of decision 2/CMP.7 are applied and explaining the methods and criteria for identifying any future land-use changes on those land areas during the second commitment period;
 - iv. that demonstrates that the occurrences were beyond the control of, and not materially influenced by, the Party in the commitment period, by demonstrating practicable efforts to prevent, manage or control the occurrences that led to the application of the provisions contained in paragraph 33 of decision 2/CMP.7;
 - v. that demonstrates efforts taken to rehabilitate, where practicable, the land for which the provisions in paragraph 33 of decision 2/CMP.7 are applied;
 - vi. showing that emissions associated with salvage logging were not excluded from accounting.
- (g) If a Party accounts for greenhouse emissions by sources and removals by sinks from the harvested wood product pool other than by instantaneous oxidation, information on emissions and removals resulting from changes in the harvested wood products pool removed from forests accounted for under Article 3 paragraphs 3 and 4 during the second commitment period. The emission and removal estimates shall be provided separately for activities under Article 3 paragraphs 3 and 4. In addition to these emission and removal estimates, a Party shall include the following information;
- i. transparent and verifiable activity data for the harvested wood product categories, for estimating the harvested wood products pool for domestic and export markets, as appropriate
 - ii. information on the half-lives used in estimating the emissions and removals for these categories, including information for country-specific half-lives showing that these are at least as detailed and accurate as the default values given in paragraph 29 of decision 2/CMP.7
 - iii. if the forest management reference level is based on a projection, information whether emissions from the harvested wood product pool originating from forests prior to the start of the second commitment period have been included in or excluded from the accounting
 - iv. information how emissions from the harvested wood products pool that have been accounted for during the first commitment period on the basis of instantaneous oxidation have been excluded from the accounting for the second commitment period

- v. [information showing that harvested wood products resulting from deforestation have been accounted on the basis of instantaneous oxidation](#)
- vi. [information showing that carbon dioxide emissions from harvested wood products in solid waste disposal sites and from wood harvested for energy purposes have been accounted for based on instantaneous oxidation](#)
- vii. [information demonstrating that the accounting modalities specified in paragraphs 16, and 26 to 32 of decision 2/CMP.7 have been applied.](#)

7. Information⁶ should also be provided which indicates whether anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry activities under Article 3, paragraph 3, and [forest management under Article 3, paragraph 4 and, if any](#) elected activities under Article 3, paragraph 4, factor out removals from:

- (a) Elevated carbon dioxide concentrations above pre-industrial levels;
- (b) Indirect nitrogen deposition
- (c) The dynamic effects of age structure resulting from activities prior to 1 January 1990.

8. Specific information to be reported for activities under Article 3, paragraph 3, shall include:

- (a) Information that demonstrates that activities under Article 3, paragraph 3, began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced
- (b) Information on how harvesting or forest disturbance that is followed by the re-establishment of a forest is distinguished from deforestation
- ~~(c) Information on emissions and removals of greenhouse gases from lands harvested during the each first second commitment period following afforestation and reforestation on these units of land since 1990 consistent with the requirements under paragraph 4 of the annex to decision 16/CMP.1.~~
- ~~(e)(d) Emissions arising from the conversion of natural forests to planted forests.~~

9. Specific information to be reported for [forest management under Article 3, paragraph 4, and, any](#) elected activities⁷ under Article 3, paragraph 4, shall include:

- (a) A demonstration that activities under Article 3, paragraph 4, have occurred since 1 January 1990 and are human induced
- (b) For Parties included in Annex I that elect cropland management, ~~and/or~~ grazing land management, ~~and/or~~ revegetation ~~and/or wetland drainage and rewetting~~, anthropogenic greenhouse gas emissions by sources and removals by sinks for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported under paragraph 6 (b) above
- [\(c\) Information that demonstrates that emissions by sources and removals by sinks resulting from forest management under Article 3, paragraph 4 and, any](#) elected Article 3, paragraph 4, activities are not accounted for under activities under Article 3, paragraph 3

⁶ This recognizes that the intent of the appendix to the annex to decision 16/CMP. 1 is to factor out the effects described in paragraph 7 (a)-(c) of these guidelines for the first commitment period.

⁷ See footnote 5.

- ~~(e)(d)~~ Information that demonstrates that all emissions arising from the conversion of natural forests to planted forests are included under forest management.
- ~~(e)~~ For Parties included in Annex I that elect to account for forest management, under Article 3, paragraph 4, information that indicates to what extent the anthropogenic greenhouse gas removal by sinks offsets the debit incurred under Article 3, paragraph 3, if any, consistent with the requirements under paragraph 10 of the annex to decision 16/CMP.1. Information that demonstrates methodological consistency between the reference level and reporting for forest management during the second commitment period, including the area accounted for, the treatment of harvested wood products, and the accounting of any emissions from natural disturbances.
- ~~(f)~~ Any technical corrections made pursuant to paragraph 14 of decision 2/CMP.7 to ensure consistency between the reference level and reporting for forest management during the second commitment period, including explanations how IPCC methods for ensuring time-series consistency were applied.
- ~~(g)~~ For the second commitment period related to emissions by sources and removals by sinks resulting from harvest and conversion of forest plantations to non-forest land, accounted under forest management, the following information:
- ~~i.~~ Identification of all lands and associated carbon pools subject to paragraph 37 of decision 2/CMP.7 including georeferenced location and year of conversion;
 - ~~ii.~~ 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;
 - ~~iii.~~ Demonstration that a new forest of at least equivalent area as 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;
 - ~~iv.~~ 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.

E. Information on emission reduction units, certified emission reductions, temporary certified emission reductions, long-term certified emission reductions, assigned amount units and removal units⁸

10. Each Party included in Annex I that is considered to have met the requirements to participate in the mechanisms shall report the supplementary information in this section of the guidelines beginning with information for the first calendar year in which it transferred or acquired emission reduction units (ERUs), certified emission reductions (CERs), temporary certified emission reductions (tCERs), long-term certified emission reductions (lCERs), assigned amount units (AAUs), ~~and~~ removal units (RMUs) and units generated from approved activities generated from market-based mechanisms to be established under the Convention or its instruments in accordance with decision ~~13/CMP.1~~⁹ and decision 5/CMP.1 and future decisions of the COP and the COP/COP.1. ~~This information shall be reported in conjunction with the inventory submission due under the Convention in the following year and until the first inventory submission due under the Protocol.~~

⁸ These terms are defined in paragraphs 1-4 of the annex to decision 13/CMP.1 and paragraph 1 of the annex to decision 5/CMP.1.

⁹ In accordance with paragraph 40 of the annex to decision 5/CMP.1, unless otherwise stated in that annex, all other provisions that pertain to CERs in the guidelines under Articles 7 and 8, as well as the modalities for the accounting of assigned amounts under Article 7, paragraph 4, shall also apply to tCERs and lCERs.

11. Each Party included in Annex I shall report, in a standard electronic format, the following information on ERUs, CERs, tCERs, ICERs, AAUs and RMUs from its national registry for the previous calendar year (based on Universal Time), distinguishing between units valid for different commitment periods:

- (a) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in each account type specified in paragraph 21 (a), (e) and (f) of the annex to decision 13/CMP.1, the quantities of ERUs, CERs, AAUs and RMUs in each account type specified in paragraph 21 (c) and (d) of the annex to decision ~~13/CMP.1~~ X/CMP.8, the quantities of ERUs, CERs, tCERs, AAUs and RMUs in the replacement account specified in paragraph 43 of the annex to decision 5/CMP.1, the quantities of ERUs, CERs, ICERs, AAUs and RMUs in the replacement account specified in paragraph 47 of the annex to decision 5/CMP.1, and the quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in all accounts of the type referred to in paragraph 21 (b) of the annex to decision ~~X/CMP.8~~ X/CMP.1, at the beginning of the year
- (b) The quantity of AAUs issued on the basis of the assigned amount pursuant to Article 3, paragraphs ~~7, 7bis, 8 and 8bis~~
- (c) The quantity of ERUs issued on the basis of Article 6 projects and the corresponding quantities of AAUs and RMUs that were converted to ERUs
- (d) The quantity of ERUs issued in accordance with paragraph 24 of the annex to decision 9/CMP.1 on the basis of Article 6 projects, verified under the supervision of the Article 6 supervisory committee, and the corresponding quantities of AAUs and RMUs that were converted to ERUs
- (e) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs acquired from each transferring registry
- (f) The quantity of RMUs issued on the basis of each activity under Article 3, paragraphs 3 and 4
- (g) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs transferred to each acquiring registry
- (h) The quantity of ERUs transferred in accordance with paragraph 10 of the annex to decision 18/CP.7
- (i) The quantities of ERUs, CERs, AAUs and RMUs cancelled under paragraph 32 of the annex to decision ~~X/CMP.8~~ X/CMP.1 on the basis of each activity under Article 3, paragraphs 3 and 4
- (j) The quantities of ERUs, CERs, AAUs and RMUs cancelled under paragraph 37 of the annex to decision ~~X/CMP.8~~ X/CMP.1 following determination by the Compliance Committee that the Party is not in compliance with its commitment under Article 3, paragraph ~~1 and 1bis~~
- (k) The quantities of other ERUs, CERs, tCERs, ICERs, AAUs and RMUs cancelled under paragraph 33 of the annex to decision ~~X/CMP.8~~ X/CMP.1

Comment: Additional cancellation accounts may be reported if such accounts are agreed as part of the revision of decision 13/CMP.1

- (l) The quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs retired
- (m) The quantity of tCERs that expired in its retirement account and tCER replacement account
- (n) The quantity of ICERs that expired in its retirement account and ICER replacement account
- (o) The quantity of tCERs and ICERs that expired in its holding accounts
- (p) The quantities of ERUs, CERs, tCERs, AAUs and RMUs transferred to the tCER replacement account in accordance with paragraph 44 of the annex to decision 5/CMP.1

- (q) The quantities of ERUs, CERs, AAUs and RMUs transferred to the ICER replacement account in accordance with paragraph 48 of the annex to decision 5/CMP.1
- (r) The quantities of ERUs, CERs, ICERs, AAUs and RMUs transferred to the ICER replacement account in accordance with paragraph 49 of the annex to decision 5/CMP.1
- (s) The quantities of ERUs, CERs, ICERs, AAUs and RMUs transferred to the ICER replacement account in accordance with paragraph 50 of the annex to decision 5/CMP.1
- (t) The quantities of expired tCERs and ICERS transferred to a cancellation account in accordance with paragraph 53 of the annex to decision 5/CMP.1
- (u) The quantities of ERUs, CERs and AAUs carried over from the previous commitment period

Comment: The previous subparagraph may require changes depending on work under AWG-KP and the revision of decision 13/CMP.1

- (v) The quantities of ERUs, CERs, tCERS, ICERs, AAUs and RMUs in each account type specified in paragraph 21 (a), (e) and (f) of the annex to decision ~~X/CMP.813/CMP.1~~, the quantities of ERUs, CERs, AAUs and RMUs in each account type specified in paragraph 21 (c) and (d) of the annex to decision 5/CMP.1, the quantities of ERUs, CERs, tCERS, AAUs and RMUs in the replacement account specified in paragraph 43 of the annex to decision 5/CMP.1, the quantities of ERUs, CERs, ICERs, AAUs and RMUs in the replacement account specified in paragraph 47 of the annex to decision 5/CMP.1, and the quantities of ERUs, CERs, tCERS, ICERs, AAUs and RMUs in all accounts of the type referred to in paragraph 21 (b) of the annex to decision ~~X/CMP.813/CMP.1~~, at the end of the year.

12. Each Party included in Annex I shall report on any discrepancies¹⁰ identified by the transaction log pursuant to paragraph 43 of the annex to decision ~~X/CMP.813/CMP.1~~ and paragraph 54 of the annex to decision 5/CMP.1, specifying whether the relevant transactions were completed or terminated and, in the case where transactions were not terminated, the ~~transaction number(s) and serial numbers and~~ quantities of ERUs, CERs, tCERS, ICERs, AAUs and RMUs concerned. The Party may also provide its explanation for not terminating the transaction.

13. Each Party included in Annex I shall report on any notification it has received from the Executive Board of the clean development mechanism (CDM) directing the Party to replace ICERs in accordance with paragraph 49 of the annex to decision 5/CMP.1.

14. Each Party included in Annex I shall report on any notification it has received from the Executive Board of the CDM directing the Party to replace ICERs in accordance with paragraph 50 of the annex to decision 5/CMP.1.

15. Each Party included in Annex I shall report on any record of non-replacement identified by the transaction log in accordance with paragraph 56 of the annex to decision 5/CMP.1, specifying whether the replacement was subsequently undertaken and, in the case where replacement was not undertaken, the ~~serial numbers and~~ quantities of the tCERs and ICERs concerned. The Party should provide its explanation for not undertaking the replacement.

16. Each Party included in Annex I shall report the ~~serial numbers and~~ quantities of ERUs, CERs, tCERS, ICERs, AAUs and RMUs held in the national registry at the end of that year that are not valid for use towards compliance with commitments under Article 3, paragraph 1, pursuant to paragraph 43 (b) of the annex to decision ~~X/CMP.813/CMP.1~~.

17. Each Party included in Annex I shall report on any actions and the date of such actions taken to correct any problem that caused a discrepancy to occur, any changes to the national registry to prevent a discrepancy from reoccurring, and the resolution of any previously identified questions of implementation pertaining to transactions.

¹⁰ Not including any record of non-replacement, which is to be reported separately under paragraph 15 below.

18. Each Party included in Annex I shall report the calculation of its commitment period reserve in accordance with the annex to decision [18/CP.7.1/CMP.8](#)

19. Each Party included in Annex I shall provide access, upon request of expert review teams, to information held in the national registry relating to holding accounts referred to in paragraph 21 (b) of the annex to decision [X/CMP.813/CMP.1](#), and other types of accounts and transactions for the previous calendar year, that substantiates the supplementary information reported under paragraphs 11 and 12 above and if required related to the resolution of problems identified during the review.

20. Each Party included in Annex I shall, for the year of submission of the annual inventory for the last year of the commitment period, report the supplementary information described in this section of the guidelines that relates to the accounting of assigned amounts for that commitment period, in conjunction with the report upon expiration of the additional period for fulfilling commitments referred to in paragraph 49 of the annex to decision [X/CMP.813/CMP.1](#).

F. ~~Changes in~~National systems in accordance with Article 5, paragraph 1

22. Each Party included in Annex I shall include in its national inventory report a description of its national system and information on any changes that have occurred in its national system compared with information reported in its last submission, ~~including information submitted in accordance with paragraphs 30 to 31 of these guidelines.~~

Comment: The description of national systems seems to be better placed in annual inventories than in national communications. It is not necessary to further specify the elements as these have been included in the reporting guidelines for annual inventories under the Convention.

G. ~~Changes in~~National registries

23. Each Party included in Annex I with a commitment inscribed in Annex B shall include in its national inventory report a description of its national registry and information on any changes that have occurred in its national registry, compared with information reported in its last submission, ~~including information submitted in accordance with paragraph 32 of these guidelines.~~ This description shall explain how the national registry performs the functions defined in the annex to decision X/CMP.8 and the annex to decision 5/CMP.1 and include the following elements.¹¹

- (i) The name and contact information of the registry administrator designated by the Party to maintain the national registry
- (j) The names of the other Parties with which the Party cooperates by maintaining their national registries in a consolidated system
- (k) A description of the database structure and capacity of the national registry
- (l) A description of how the national registry conforms to the technical standards for data exchange between registry systems for the purpose of ensuring the accurate, transparent and efficient exchange of data between national registries, the clean development mechanism registry and the transaction log (decision 19/CP.7, paragraph 1)¹²
- (m) A description of the procedures employed in the national registry to minimize discrepancies in the issuance, transfer, acquisition, cancellation and retirement of ERUs, CERs, tCERs, ICERs, AAUs and/or RMUs, and replacement of tCERs and ICERs, and of the steps taken to terminate

¹¹ In accordance with paragraph 40 of the annex to decision 5/CMP.1, unless otherwise stated in that annex, all other provisions that pertain to CERs in the guidelines under Articles 7 and 8, as well as the modalities for the accounting of assigned amount under Article 7, paragraph 4, also apply to tCERs and ICERs.

transactions where a discrepancy is notified and to correct problems in the event of a failure to terminate the transactions

- (n) An overview of security measures employed in the national registry to prevent unauthorized manipulations and to prevent operator error and of how these measures are kept up to date
- (o) A list of the information publicly accessible by means of the user interface to the national registry
- (p) The Internet address of the interface to its national registry
- (q) ~~(i)~~ —A description of measures taken to safeguard, maintain and recover data in order to ensure the integrity of data storage and the recovery of registry services in the event of a disaster

H. Minimization of adverse impacts in accordance with Article 3, paragraph 14

23. Each Party included in Annex I shall provide information relating to how it is striving, under Article 3, paragraph 14, of the Kyoto Protocol, to implement its commitments mentioned in Article 3, paragraph 1, of the Kyoto Protocol in such a way as to minimize adverse social, environmental and economic impacts on developing country Parties, particularly those identified in Article 4, paragraphs 8 and 9, of the Convention.

24. Parties included in Annex II, and other Parties included in Annex I that are in a position to do so, shall incorporate information on how they give priority, in implementing their commitments under Article 3, paragraph 14, to the following actions, based on relevant methodologies referred to in paragraph 11 of decision 31/CMP.1:

- (a) The progressive reduction or phasing out of market imperfections, fiscal incentives, tax and duty exemptions and subsidies in all greenhouse-gas-emitting sectors, taking into account the need for energy price reforms to reflect market prices and externalities
- (b) Removing subsidies associated with the use of environmentally unsound and unsafe technologies
- (c) Cooperating in the technological development of non-energy uses of fossil fuels, and supporting developing country Parties to this end
- (d) Cooperating in the development, diffusion, and transfer of less-greenhouse-gas-emitting advanced fossil-fuel technologies, and/or technologies, relating to fossil fuels, that capture and store greenhouse gases, and encouraging their wider use; and facilitating the participation of the least developed countries and other non-Annex I Parties in this effort
- (e) Strengthening the capacity of developing country Parties identified in Article 4, paragraphs 8 and 9, of the Convention for improving efficiency in upstream and downstream activities relating to fossil fuels, taking into consideration the need to improve the environmental efficiency of these activities
- (f) Assisting developing country Parties which are highly dependent on the export and consumption of fossil fuels in diversifying their economies.

25. Where the information referred to in paragraphs 23 and 24 above has been provided in earlier submissions, the Party included in Annex I shall include information in its national inventory report on any changes that have occurred, compared with the information reported in its last submission.

26. The secretariat shall annually compile the supplementary information mentioned in paragraphs 23 to 25 above.

II. Reporting of supplementary information under Article 7, paragraph 2

A. Applicability

27. The provisions of these guidelines shall apply for each Party included in Annex I which is also a Party to the Kyoto Protocol.

B. General approach

28. Each Party included in Annex I shall include the necessary supplementary information required under these guidelines to demonstrate compliance with its commitments under the Protocol in its national communication submitted under Article 12 of the Convention, with the time frames for the obligations established by the Kyoto Protocol, and with the relevant decisions of the COP and the COP/MOP.

C. Objectives

29. The objectives of these guidelines are:

- (a) To enable Parties included in Annex I to meet their commitments for reporting information in accordance with Article 7, paragraph 2;
- (b) To promote the reporting of consistent, transparent, comparable, accurate and complete information by Parties included in Annex I;
- (c) To facilitate the preparation of the information to be submitted to the COP/MOP by Parties included in Annex I;
- (d) To facilitate the review under Article 8 of national communications and of the supplementary information under Article 7, paragraph 2, from Parties included in Annex I.

D. National systems in accordance with Article 5, paragraph 1

~~30. Each Party included in Annex I shall provide a description of how it is performing the general and specific functions defined in the guidelines for national systems under Article 5, paragraph 1. The description shall contain the following elements:~~

- ~~(a) The name and contact information for the national entity and its designated representative with overall responsibility for the national inventory of the Party~~
- ~~(b) The roles and responsibilities of various agencies and entities in relation to the inventory development process, as well as the institutional, legal and procedural arrangements made to prepare the inventory~~
- ~~(c) A description of the process for collecting activity data, for selecting emission factors and methods, and for the development of emission estimates~~
- ~~(d) A description of the process and the results of key source identification and, where relevant, archiving of test data~~
- ~~(e) A description of the process for the recalculation of previously submitted inventory data~~
- ~~(f) A description of the quality assurance and quality control plan, its implementation and the quality objectives established, and information on internal and external evaluation and review processes and their results in accordance with the guidelines for national systems~~
- ~~(g) A description of the procedures for the official consideration and approval of the inventory.~~

~~31. Where the Party included in Annex I has not performed all functions, the Party shall provide an explanation of which functions were not performed or were only partially performed and information on the action planned or taken to perform these functions in the future.~~

~~Comment: The EU propose to delete this information from the national communications and to include it in the annual inventories.~~

E. National registries

~~32. Each Party included in Annex I shall provide a description of how its national registry performs the functions defined in the annex to decision 13/CMP.1 and the annex to decision 5/CMP.1,¹³ and complies with the requirements of the technical standards for data exchange between registry systems as adopted by the COP/MOP. The description shall include the following information:~~

- ~~(a) The name and contact information of the registry administrator designated by the Party to maintain the national registry~~
- ~~(b) The names of the other Parties with which the Party cooperates by maintaining their national registries in a consolidated system~~
- ~~(c) A description of the database structure and capacity of the national registry~~
- ~~(d) A description of how the national registry conforms to the technical standards for data exchange between registry systems for the purpose of ensuring the accurate, transparent and efficient exchange of data between national registries, the clean development mechanism registry and the transaction log (decision 19/CP.7, paragraph 1)¹⁴~~
- ~~(e) A description of the procedures employed in the national registry to minimize discrepancies in the issuance, transfer, acquisition, cancellation and retirement of ERUs, CERs, tCERs, ICERs, AAUs and/or RMUs, and replacement of tCERs and ICERs, and of the steps taken to terminate transactions where a discrepancy is notified and to correct problems in the event of a failure to terminate the transactions~~
- ~~(f) An overview of security measures employed in the national registry to prevent unauthorized manipulations and to prevent operator error and of how these measures are kept up to date~~
- ~~(g) A list of the information publicly accessible by means of the user interface to the national registry~~
- ~~(h) The Internet address of the interface to its national registry~~
- ~~(i) A description of measures taken to safeguard, maintain and recover data in order to ensure the integrity of data storage and the recovery of registry services in the event of a disaster~~

~~(j) The results of any test procedures that might be available or developed with the aim of testing the performance, procedures and security measures of the national registry undertaken pursuant to the provisions of decision 19/CP.7 relating to the technical standards for data exchange between registry systems.~~

~~Comment: The EU propose to delete this information from the national communications and to include it in the annual inventories.~~

¹³ In accordance with paragraph 40 of the annex to decision 5/CMP.1, unless otherwise stated in that annex, all other provisions that pertain to CERs in the guidelines under Articles 7 and 8, as well as the modalities for the accounting of assigned amount under Article 7, paragraph 4, also apply to tCERs and ICERs.

¹⁴ See decision 24/CP.8.

F. Supplementary relating to the mechanisms pursuant to Articles 6, 12 and 17

33. Each Party included in Annex I shall provide information on how its use of the mechanisms is supplemental to domestic action, and how its domestic action thus constitutes a significant element of the effort made to meet its quantified limitation and reduction commitments under Article 3, paragraph ~~1bis~~^{1bis}, in accordance with the provisions of decision ~~XX/CMP.7 (trading and mechanisms)~~, 5/CP.6 and 3/CMP.7.

G. Policies and measures in accordance with Article 2

34. In providing information under part II, section V, of the guidelines for the preparation of national communications by Parties included in Annex I to the Convention (FCCC/CP/1999/7), each Party included in Annex I shall specifically address policies and measures implemented and/or further elaborated as well as cooperation with other such Parties in achieving its quantified emission limitation and reduction commitment under Article 3, in order to promote sustainable development. Such reporting shall take into account any relevant decision by the COP and the COP/MOP resulting from the process for further consideration of the issue of policies and measures (decision 13/CP.7).

35. With respect to aviation and marine bunker fuels, each Party included in Annex I shall, in pursuit of Article 2, paragraph 2, of the Kyoto Protocol, identify the steps it has taken to promote and/or implement any decisions by the International Civil Aviation Organization and the International Maritime Organization in order to limit or reduce emissions of greenhouse gases not controlled by the Montreal Protocol from aviation and marine bunker fuels.

36. Each Party included in Annex I shall also provide information not reported elsewhere under these guidelines on how it strives to implement policies and measures under Article 2 of the Kyoto Protocol in such a way as to minimize adverse effects, including the adverse effects of climate change, effects on international trade, and social, environmental and economic impacts on other Parties, especially developing country Parties and in particular those identified in Article 4, paragraphs 8 and 9, of the Convention, taking into account Article 3 of the Convention.

H. Domestic and regional programmes and/or legislative arrangements and enforcement and administrative procedures

37. Each Party included in Annex I shall report any relevant information on its domestic and regional legislative arrangements and enforcement and administrative procedures, established pursuant to the implementation of the Kyoto Protocol, according to its national circumstances. This information shall include:

- (a) A description of any domestic and regional legislative arrangements and enforcement and administrative procedures the Party has in place to meet its commitments under the Kyoto Protocol, including the legal authority for such programmes, how they are implemented, and procedures for addressing cases of non-compliance under domestic law
- (b) A description of any provisions to make information on these legislative arrangements and enforcement and administrative procedures (e.g. rules on enforcement and administrative procedures, action taken) publicly accessible
- (c) A description of any institutional arrangements and decision-making procedures that it has in place to coordinate activities relating to participation in the mechanisms under Articles 6, 12 and 17, including the participation of legal entities.

38. Each Party included in Annex I shall provide a description of any national legislative arrangements and administrative procedures that seek to ensure that the implementation of activities under Article 3, paragraph 3, and any elected activities under Article 3, paragraph 4, also contribute to the conservation of biodiversity and sustainable use of natural resources.

I. Information under Article 10

39. Each Party included in Annex I shall report its activities, actions and programmes undertaken in fulfilment of its commitments under Article 10.

40. Each Party included in Annex I shall report on the steps it has taken to promote, facilitate and finance the transfer of technology to developing countries and to build their capacity, taking into account Article 4, paragraphs 3, 5 and 7, of the Convention, in order to facilitate the implementation of Article 10 of the Kyoto Protocol.

J. Financial resources

41. Each Party included in Annex II shall provide information on the implementation of Article 11 of the Kyoto Protocol, in particular information on what new and additional financial resources have been provided, in what way these resources are new and additional, and how that Party has taken into account the need for adequacy and predictability in the flow of these resources.

42. Each Party included in Annex II shall provide information on its contribution to the entity or entities entrusted with the operation of the financial mechanism.

43. Any Party included in Annex I that has provided funding for the adaptation fund established in accordance with decision 10/CP.7 shall report on its financial contributions to this fund. In doing so, the Party shall take into account the information reported in accordance with paragraph 6 of decision 10/CP.7.

III. Language

44. The information reported in accordance with these guidelines shall be submitted in one of the official languages of the United Nations. Parties included in Annex I are encouraged to submit a translation of the information under Article 7, paragraph 1, in English, in order to facilitate the annual review of the inventory information under Article 8.

IV. Updating

45. These guidelines shall be reviewed and revised, as appropriate, by consensus, in accordance with decisions of the COP/MOP, taking into account any relevant decisions of the COP.

*2nd plenary meeting 30
November 2005*