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SUBSIDIARY BODY FOR SCIENTIFIC AND TECHNOLOGICAL ADVICE

**Report of the Subsidiary Body for Scientific and Technological Advice
on its twentieth session,
held at Bonn from 16 to 25 June 2004**

Addendum

**Draft decisions and conclusions forwarded for further consideration by the
Subsidiary Body for Scientific and Technological Advice
at its twenty-first session**

CONTENTS

	<i>Page</i>
I. Draft negotiating text on simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism ¹	2
II. Draft decision -/CP.10 (<i>[Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol]</i>) including draft decision -/CMP1 (<i>[Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol]</i>) ²	14

* Reissued for technical reasons.

¹ Annex to FCCC/SBSTA/2004/L.9 (see also FCCC/SBSTA/2004/6, para. 30).

² Adopted as FCCC/SBSTA/2004/L.15/Add.1 (see also FCCC/SBSTA/2004/6, para.13).

I. Draft negotiating text on simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism

A. Introduction

1. Small-scale afforestation and reforestation project activities under the clean development mechanism (CDM) shall follow the stages of the project cycle specified in the modalities and procedures for afforestation and reforestation project activities under the CDM contained in the annex to decision 19/CP.9 (hereinafter referred to as the modalities and procedures for afforestation and reforestation project activities under the CDM). In order to reduce transaction costs, modalities and procedures are simplified for small-scale afforestation and reforestation project activities under the CDM as follows:

- (a) [Project activities may be bundled or portfolio bundled at the following stages in the project cycle: the project design document, validation, registration, monitoring, verification and certification. [The size of the total bundle should not exceed the limits stipulated in paragraph 1 (i) of the modalities and procedures for afforestation and reforestation project activities under the CDM]];
- (b) The requirements for the project design document are reduced;
- (c) Baseline methodologies by project type are simplified to reduce the cost of developing a project baseline;
- (d) Monitoring plans are simplified, including simplified monitoring requirements, to reduce monitoring costs;
- (e) The same operational entity may undertake validation, and verification and certification.

2. Simplified baseline and monitoring methodologies may be developed for types of small-scale afforestation and reforestation project activities under the CDM. They are presented in appendix B. This list shall not preclude other types of small-scale afforestation and reforestation project activities under the CDM. If a proposed small-scale afforestation or reforestation project activity under the CDM does not fall into any of the types in appendix B, the project participants may submit a request to the Executive Board of the CDM (hereinafter referred to as the Executive Board) for approval of a simplified baseline and/or monitoring plan developed bearing in mind the provisions in paragraph 8 below.

3. The modalities and procedures for afforestation and reforestation project activities under the CDM shall apply to small-scale afforestation and reforestation project activities under the CDM except for paragraphs 12–30. The following paragraphs 4–34 apply instead. Appendix A should replace, as appropriate, the provisions in appendix B of the modalities and procedures for afforestation and reforestation project activities under the CDM.

B. Simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism

4. To use simplified modalities and procedures for small-scale afforestation and reforestation CDM project activities, a proposed project activity shall:

- (a) Meet the eligibility criteria for small-scale afforestation and reforestation project activities under the CDM set out in paragraph 1 (i) of the modalities and procedures for afforestation and reforestation project activities under the CDM;
 - (b) Conform to one of the project types in appendix B;
 - (c) Not be a debundled component of a larger project activity, as determined through appendix C.
5. Project participants shall prepare a project design document in accordance with the format specified in appendix A.
6. Project participants may use the simplified baseline and monitoring methodologies specified in appendix B.
7. Project participants involved in small-scale afforestation and reforestation project activities under the CDM may propose changes to the simplified baseline and monitoring methodologies specified in appendix B or propose additional project types for consideration by the Executive Board.
8. Project participants willing to submit a new small-scale afforestation or reforestation project activity under the CDM type or revisions to a methodology shall make a request in writing to the Executive Board providing information about the activity and proposals on how a simplified baseline and monitoring methodology would be applied to this type. The Board may draw on expertise, as appropriate, in considering new project types and/or revisions of and amendments to simplified methodologies. The Executive Board shall expeditiously, if possible at its next meeting, review the proposed methodology. Once it is approved, the Executive Board shall amend appendix B.
9. The Executive Board shall review and amend, as necessary, appendix B at least once a year.
10. Any amendments to appendix B shall apply only to small-scale afforestation and reforestation project activities under the CDM which are registered subsequent to the date of amendment and shall not affect already registered small-scale afforestation and reforestation project activities under the CDM during the crediting periods for which they are registered.
11. [Several small-scale afforestation or reforestation project activities under the CDM may be bundled for the purpose of validation. An overall monitoring plan that monitors performance of the constituent project activities on a sample basis may be proposed for bundled project activities. If bundled project activities are registered with an overall monitoring plan, this monitoring plan shall be implemented and each verification/certification of the net anthropogenic removals by sinks achieved shall cover all of the bundled project activities.]
12. A single designated operational entity (DOE) may perform validation as well as verification and certification for a small-scale afforestation or reforestation project activity under the CDM [or bundled small-scale afforestation and reforestation project activities under the CDM].
13. The Executive Board, in proposing the share of proceeds to cover administrative expenses and registration fees to recover any project-related expenses, may consider proposing lower fees for small-scale afforestation and reforestation project activities under the CDM.

C. Validation and registration

14. The DOE selected by project participants to validate a proposed small-scale afforestation or reforestation project activity under the CDM, being under a contractual arrangement with them, shall

review the project design document and any supporting documentation to confirm that the following requirements have been met:

- (a) The participation requirements set out in paragraphs 28–30 of the annex to decision 17/CP.7 and paragraphs 8 and 9 of the modalities and procedures for afforestation and reforestation project activities under the CDM are satisfied
- (b) Comments by local stakeholders have been invited, a summary of the comments received has been provided, and a report to the DOE on how due account was taken of any comments has been received
- (c) Project participants have submitted to the DOE documentation on the analysis of the socio-economic and environmental impacts, including impacts on biodiversity and natural ecosystems, and impacts outside the project boundary, of the proposed small-scale afforestation or reforestation project activity under the CDM. If any negative impact is considered significant by the project participants or the host Party, project participants have undertaken a socio-economic impact assessment and/or an environmental impact assessment in accordance with the procedures required by the host Party. Project participants shall submit a statement that confirms that they have undertaken such an assessment in accordance with the procedures required by the host Party and include a description of the planned monitoring and remedial measures to address them
- (d) The proposed small-scale afforestation and reforestation project activity under the CDM is additional if the actual net greenhouse gas removals by sinks are increased above the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the registered small-scale afforestation or reforestation project activity under the CDM, in accordance with paragraphs 18–19 below
- (e) Project participants have specified the approach proposed to address non-permanence in accordance with paragraph 38 of the modalities and procedures for afforestation and reforestation project activities under the CDM
- (f) The proposed small-scale afforestation or reforestation project activity under the CDM conforms to one of the types in appendix B and uses one of the simplified baseline and monitoring methodologies specified in appendix B, and the estimation of the existing carbon stock is conducted in an appropriate manner
- (g) [A bundle of small-scale afforestation and reforestation project activities satisfies the conditions for bundling and the overall monitoring plan for the bundled small-scale afforestation and reforestation project activities is appropriate]
- (h) Project participants provide information regarding leakage in accordance with appendix B
- (i) The proposed project activity conforms to all requirements, including monitoring, verification and reporting, for afforestation and reforestation project activities under the CDM in decision 19/CP.9, its annex on modalities and procedures for afforestation and reforestation project activities under the CDM that are not replaced by these simplified modalities and procedures, as well as relevant decisions by the Conference of the Parties

serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP) and the Executive Board.

15. The DOE shall:
- (a) Prior to the submission of the validation report to the Executive Board, have received from the project participants written approval of voluntary participation from the designated national authority of each Party involved, including confirmation by the host Party that the proposed small-scale afforestation or reforestation project activity under the CDM assists it in achieving sustainable development [and is developed or implemented by low-income communities and individuals];
 - (b) [Prior to the submission of the validation report to the Executive Board, have received from the project participants a written declaration that the proposed small-scale afforestation or reforestation project activity under the CDM is developed or implemented by low-income communities and individuals as determined by the Host Party.]
 - (c) In accordance with the provisions on confidentiality contained in paragraph 27 (h) of the annex to decision 17/CP.7, make the project design document publicly available;
 - (d) Receive, within 30 days, comments on the validation requirements from Parties, stakeholders and UNFCCC-accredited non-governmental organizations, and make them publicly available;
 - (e) After the deadline for receipt of comments, make a determination as to whether, on the basis of the information provided and taking into account the comments received, the proposed small-scale afforestation or reforestation project activity under the CDM should be validated;
 - (f) Inform project participants of its determination on the validation of the small-scale afforestation or reforestation project activity under the CDM. The notification to the project participants will include a confirmation of validation and the date of submission of the validation report to the Executive Board, or an explanation of reasons for non-acceptance if the proposed small-scale afforestation or reforestation project activity under the CDM, as documented, is judged not to fulfil the requirements for validation;
 - (g) Submit to the Executive Board, if it determines the proposed small-scale afforestation or reforestation project activity under the CDM to be valid, a request for registration in the form of a validation report including the project design document, the written approval of voluntary participation from the designated national authority of each Party involved, as referred to in paragraph 15 (a) above, and an explanation of how it has taken due account of comments received;
 - (h) Make this validation report publicly available upon transmission to the Executive Board.
16. The registration by the Executive Board shall be deemed final four weeks after the date of receipt by the Executive Board of the request for registration, unless a Party involved in the proposed small-scale afforestation or reforestation project activity under the CDM, or at least three members of the Executive Board, request a review of the proposed small-scale afforestation or reforestation project activity under the CDM. The review by the Executive Board shall be made in accordance with the following provisions:

- (a) It shall be related to issues associated with the validation requirements;
- (b) It shall be finalized no later than at the second meeting following the request for review, with the decision and the reasons for it being communicated to the project participants and the public.

17. A proposed small-scale afforestation or reforestation project activity under the CDM that is not accepted may be reconsidered for validation and subsequent registration after appropriate revisions, provided that this project activity follows the procedures and meets the requirements for validation and registration, including those relating to public comments.

18. A small-scale afforestation or reforestation project activity under the CDM is additional if the actual net greenhouse gas removals by sinks are increased above the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the registered small-scale afforestation or reforestation project activity under the CDM.

19. The baseline for a proposed small-scale afforestation or reforestation project activity under the CDM is the scenario that reasonably represents the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the proposed project activity. A baseline shall be deemed to reasonably represent the sum of the changes in carbon stocks in the carbon pools within the project boundary that would occur in the absence of the proposed small-scale afforestation or reforestation project activity under the CDM if it is derived using a baseline methodology referred to in appendix B.

20. A simplified baseline and monitoring methodology listed in appendix B may be used for a small-scale afforestation or reforestation project activity under the CDM if the project participants are able to demonstrate to a DOE that the project activity would otherwise not be implemented due to the existence of one or more of the barriers listed in attachment A of appendix B. Where specified in appendix B for a project type, quantitative evidence that the project activity would otherwise not be implemented may be provided instead of a demonstration based on the barriers listed in attachment A to appendix B.

21. The crediting period shall begin at the start of the small-scale afforestation or reforestation project activity under the CDM. The crediting period for a proposed small-scale afforestation or reforestation project activity under the CDM shall be either of the following:

- (a) A maximum of 20 years which may be renewed at most two times, provided that, for each renewal, a DOE determines and informs the Executive Board that the original project baseline is still valid or has been updated taking account of new data where applicable
- (b) A maximum of 30 years.

22. A small-scale afforestation or reforestation project activity under the CDM shall be designed in such a manner as to minimize leakage.

D. Monitoring

23. Project participants shall include, as part of the project design document for a small-scale afforestation or reforestation project activity under the CDM [or a bundle of small-scale afforestation or reforestation project activities under the CDM,] a monitoring plan that provides for:

- (a) The collection and archiving of all relevant data necessary for estimating or measuring the actual net greenhouse gas removals by sinks during the crediting period as specified in appendix B
- (b) The collection and archiving of all relevant data necessary for determining the baseline net greenhouse gas removals by sinks during the crediting period as specified in appendix B
- (c) [Unless project participants have successfully shown to the DOE that significant leakage is not expected to occur, the identification of all potential sources of, and the collection and archiving of data on, leakage during the crediting period as specified in appendix B]
- (d) Changes in circumstances within the project boundary that affect legal title to the land or rights of access to the carbon pools
- (e) [Simplified] Quality assurance and quality control procedures for the monitoring process in accordance with appendix B
- (f) Procedures for the periodic calculation of the net anthropogenic greenhouse gas removals by sinks due to the small-scale afforestation or reforestation project activity under the CDM, and documentation of the steps involved in those calculations
- (g) Procedures for the review of implementation of relevant measures to minimize leakage where the circumstances of the project activity have changed in a manner that may result in, or increase, leakage.

24. The monitoring plan for a proposed small-scale afforestation or reforestation project activity under the CDM may use the monitoring methodology specified in appendix B for the relevant project activity if the DOE determines at validation that the monitoring methodology reflects good monitoring practice appropriate to the circumstances of the project activity.

25. [If small-scale afforestation or reforestation project activities under the CDM are bundled, a separate monitoring plan shall apply for each of the constituent project activities in accordance with paragraphs 23 and 24 above, or an overall monitoring plan shall apply for the bundled projects, as determined by the DOE at validation to reflect good monitoring practice appropriate to the bundled project activities and to provide for the collection and archiving of the data needed to calculate the net anthropogenic greenhouse gas removals by sinks achieved by the bundled project activities. Good practice may include monitoring of a sample of projects in a bundle.]

26. Project participants shall implement the monitoring plan contained in the registered project design document, archive the relevant monitored data and report the relevant monitoring data to a DOE contracted to verify the net anthropogenic greenhouse gas removals by sinks achieved during the crediting period specified by the project participants.

27. Revisions, if any, to the monitoring plan to improve the accuracy and/or completeness of information shall be justified by project participants and shall be submitted for validation to a DOE.

28. The implementation of the registered monitoring plan and its revisions, as applicable, shall be a condition for verification, certification and the issuance of tCERs or ICERs.

29. The project participants shall provide to the DOE contracted by the project participants to perform the verification a monitoring report in accordance with the registered monitoring plan set out in paragraph 23 above for the purpose of verification and certification.

E. Additional proposals for simplified modalities

30. [Small-scale afforestation and reforestation project activities under the CDM shall be exempt from the share of proceeds to cover the costs of adaptation.]
31. [Project participants may incorporate additional areas within the project boundary until net anthropogenic greenhouse gas removals by sinks achieved by the small-scale afforestation or reforestation project activity under the CDM are equal to 8 kt of CO₂ per year, provided that the newly incorporated areas have similar characteristics of baselines and additionality.]
32. [Option 1: Project participants may decide which carbon pools will be included in the assessment of changes in carbon stocks. They may choose to exclude any pool without having to provide further information.
- Option 2: Project participants may exclude from the monitoring of the baseline net greenhouse gas removals by sinks and actual greenhouse gas removals by sinks those carbon pools for which no significant changes in carbon stocks are expected or those which it is not possible to assess.]
33. [Non-CO₂ emissions resulting from small-scale afforestation or reforestation project activities under the CDM, such as increases of nitrous oxide due to fertilization, should be estimated and deducted from the net anthropogenic greenhouse gas removals by sinks only if they represent 15 per cent or more of the proposed net anthropogenic GHG removals by sinks. [Default methods as outlined in the *IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry* may be used for their assessment.]]
34. [In the absence of formal land property, tenure or use rights, recognized customary or access rights to the land should be a sufficient condition for low-income communities and individuals to participate in the CDM. A substantial proportion of the benefits from the small-scale afforestation or reforestation project activity under the CDM should be assigned to these low-income communities and individuals.]
35. [The host Party and/or the investor Party may, with the [consent] of the project participants, coordinate several small-scale afforestation and reforestation project activities under the CDM with a view to diminishing the costs of validation, verification and certification.]

Appendix A

Project design document for small-scale afforestation and reforestation project activities under the clean development mechanism

1. The purpose of this appendix is to outline the information required in the project design document for small-scale afforestation and reforestation project activities under the CDM. A project activity shall be described in detail in a project design document, taking into account the provisions for small-scale afforestation and reforestation project activities under the CDM as set out in the present annex, in particular in section C [above] on validation and registration, and section D [above] on monitoring. The description shall include the following:

- (a) A description of the small-scale afforestation or reforestation project activity under the CDM comprising the project purpose; a technical description of the project activity, including species and varieties selected and how technology and know-how will be transferred, if appropriate; a description of the physical location and boundaries of the project activity; and a specification of the gases whose emissions will be part of the project activity
- (b) A description of the present environmental conditions of the area including a description of climate, hydrology, soils, ecosystems, and the possible presence of rare or endangered species and their habitats
- (c) A description of legal title to the land, rights of access to the sequestered carbon, and current land tenure and land use
- (d) Carbon pools selected, as well as transparent and verifiable information, in accordance with paragraph 21 of the modalities and procedures for afforestation and reforestation project activities under the CDM
- (e) A statement of which baseline and monitoring methodologies in appendix B have been selected
- (f) A description of how the simplified baseline methodology in appendix B will be applied in the context of the small-scale afforestation or reforestation project activity
- (g) Measures to be implemented to minimize potential leakage, as applicable
- (h) The start date for the project activity, with justification, and the choice of crediting periods during which the project activity is expected to result in net anthropogenic greenhouse gas removals by sinks
- (i) A statement of which approach for addressing non-permanence was selected in accordance with paragraph 38 of the modalities and procedures for afforestation and reforestation project activities under the CDM
- (j) A description of how the actual net greenhouse gas removals by sinks are increased above the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the registered small-scale afforestation or reforestation project activity under the CDM

- (k) Environmental impacts of the project activity:
 - (i) Documentation on the analysis of the environmental impacts, including impacts on biodiversity and natural ecosystems, and impacts outside the project boundary, of the proposed small-scale afforestation or reforestation project activity under the CDM. This analysis should include, where applicable, information on, inter alia, hydrology, soils, risk of fires, pests and diseases
 - (ii) If any negative impact is considered significant by the project participants or the host Party, a statement that project participants have undertaken an environmental impact assessment [adequate to scale], in accordance with the procedures required by the host Party, including conclusions and all references to support documentation.
- (l) Socio-economic impacts of the project activity:
 - (i) Documentation on the analysis of the socio-economic impacts, including impacts outside the project boundary, of the proposed small-scale afforestation or reforestation project activity under the CDM. This analysis should include, where applicable, information on, inter alia, local communities, indigenous peoples, land tenure, local employment, food production, cultural and religious sites, and access to fuelwood and other forest products
 - (ii) If any negative impact is considered significant by the project participants or the host Party, a statement that project participants have undertaken a socio-economic impact assessment [adequate to scale], in accordance with the procedures required by the host Party, including conclusions and all references to support documentation.
- (m) A description of planned monitoring and remedial measures to address significant impacts referred to in paragraph 1 (k) (ii) and (l) (ii) above
- (n) Information on sources of public funding for the project activity from Annex I Parties which shall provide an affirmation that such funding does not result in a diversion of official development assistance and is separate from and is not counted towards the financial obligations of those Parties
- (o) Stakeholder comments, including a brief description of the process, a summary of the comments received, and a report on how due account was taken of any comments received
- (p) A description of how the simplified monitoring methodology of appendix B will be applied in the context of the small-scale afforestation or reforestation project activity under the CDM.

Appendix B

Indicative simplified baseline and monitoring methodologies for selected types of small-scale afforestation and reforestation project activities under the clean development mechanism

1. The Executive Board shall develop an indicative list of simplified methodologies for selected types of small-scale afforestation and reforestation project activities under the CDM, in accordance with the following guidance:

Baseline methodology

2. If project participants can provide relevant information that indicates that in the absence of the small-scale afforestation or reforestation project activity under the CDM no significant changes in the carbon stocks within the project boundary would have occurred, they shall assess the existing carbon stocks prior to the implementation of the project activity. The existing carbon stocks shall be considered as the baseline and shall be assumed to be constant throughout the crediting period.

3. If significant changes in the carbon stocks within the project boundary would be expected to occur in the absence of the small-scale afforestation or reforestation project activity, project participants shall use simplified baseline methodologies to be developed by the Executive Board.

4. The Executive Board shall develop simplified baseline methodologies, for the following types of small-scale afforestation or reforestation project activities:¹

- (a) Grassland to forested land
- (b) Cropland to forested land
- (c) Wetland to forested land
- (d) Settlements to forested land

5. The Executive Board shall consider the types referred to in paragraph 4 above and develop, for consideration by the Conference of the Parties (COP) at its eleventh session, default factors for assessing the existing carbon stocks and for simplified baseline methodologies, taking into account, if appropriate, types of soils, lifetime of the project and climatic conditions. Project participants may use either the default factors or project-specific methods, provided they reflect good practice appropriate to the type of the project activity.

Monitoring methodology

6. No monitoring of the baseline is requested.

7. The Executive Board shall develop, for consideration by the COP at its eleventh session, simplified monitoring methodologies based on appropriate statistical methods to estimate or measure the actual net greenhouse gas removals by sinks. As appropriate, the Executive Board may indicate different methods for different types of afforestation and reforestation project activities under the CDM and

¹ The land categories shall be consistent with those defined in chapter 2 (Basis for consistent representation of land areas) of the *IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry*.

propose default factors, if any, to facilitate the estimation or measurement of actual net greenhouse gas removals by sinks.

8. The Executive Board shall consider ways to simplify the information requirements needed to determine that one or more carbon pools and/or greenhouse gas emissions can be excluded from the estimation of the baseline net greenhouse gas removals by sinks and/or the actual net greenhouse gas removals by sinks.

Leakage

9. If project participants demonstrate that the small-scale afforestation or reforestation project activity under the CDM does not result in the displacement of activities or people, or does not trigger activities outside the project boundary, that would have been attributable to the small-scale afforestation or reforestation project activity under the CDM, such that an increase in greenhouse gas emissions by sources occurs, a leakage estimation is not required. In all other cases leakage estimation is required. The Executive Board shall develop guidelines to estimate leakage.

Attachment A to Appendix B

(The attachment A to appendix B, referred to in paragraph 20 of the simplified modalities and procedures for small-scale afforestation and reforestation project activities under the CDM, shall be developed by the Executive Board, taking into consideration the existing list of barriers for non-afforestation and reforestation CDM project activities, as contained in attachment A to appendix B of annex II to decision 21/CP.8.)

Appendix C

Criteria for determining the occurrence of debundling

1. Debundling is defined as the fragmentation of a large project activity into smaller parts. A small-scale project activity that is part of a large project activity is not eligible to use the simplified modalities and procedures for small-scale afforestation and reforestation project activities under the CDM. The full project activity or any component of the full project activity shall follow the regular modalities and procedures for afforestation and reforestation project activities under the CDM.
2. A proposed small-scale afforestation or reforestation project activity under the CDM shall be deemed to be a debundled component of a large project activity if there is a registered small-scale afforestation or reforestation project activity under the CDM or an application to register another afforestation or reforestation small-scale project activity under the CDM:
 - (a) With the same project participants
 - (b) Registered within the previous two years
 - (c) Whose project boundary is within 1 km of the project boundary of the proposed small-scale afforestation or reforestation activity under the CDM at the closest point.
3. If a proposed small-scale afforestation or reforestation project activity under the CDM is deemed to be a debundled component in accordance with paragraph 2 above, but the total size of such an activity combined with the previously registered small-scale afforestation or reforestation project activity under the CDM does not exceed the limits for small-scale afforestation or reforestation project activities under the CDM as set out in paragraph 1 (h) of the annex to decision 19/CP.9, the project activity can qualify to use simplified modalities and procedures for small-scale afforestation and reforestation project activities under the CDM.

II. Recommendation of the Subsidiary Body for Scientific and Technological Advice

[The Subsidiary Body for Scientific and Technological Advice (SBSTA), at its twenty-first session, decided to recommend the following draft decision for adoption by the Conference of the Parties at its tenth session:]

Draft decision -/CP.10

[Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol]

The Conference of the Parties,

Recalling decisions 11/CP.7, 19/CP.7, 21/CP.7, 22/CP.7 and 13/CP.9,

[1. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol adopts draft decision -/CMP.1 (*Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol*) below];

2. *Encourages* Parties included in Annex I to the Convention that have ratified the Kyoto Protocol to submit, on a voluntary basis, estimates of greenhouse gas emissions by sources and removals by sinks from the activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in their submission due on 15 April 2007, using the tables of the common reporting format¹ for activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol contained in annex II to this decision, and supplementary information to be included in an annex to the national inventory report, contained in annex I to this decision;

3. *Invites* Parties to submit to the secretariat, by 30 June 2007, their views on the tables referred to in paragraph 2 above and their experiences on their use;

4. *Requests* the secretariat to synthesize the views of Parties for consideration by the Subsidiary Body for Scientific and Technological Advice at its twenty-seventh session;

5. *Requests* the Subsidiary Body for Scientific and Technological Advice, following the consideration of experiences gained in using the tables referred to in paragraph 2 above, to update those tables and to include them in the annex to the decision referred to in paragraph 1 above;

6. *Requests* the secretariat, subject to the availability of supplementary funding, to develop a provisional module for the tables referred to in paragraph 2 above, in order to facilitate the submissions due on 15 April 2007.

¹ The common reporting format is a standardized format to be used by Parties for electronic reporting of estimates of greenhouse gas emissions and removals and any other relevant information. For technical reasons (for example, size of tables and fonts), the layout of the printed version of the tables of the common reporting format for land use, land-use change and forestry activities in this document cannot be standardized.

ANNEX I

Guidance on reporting of supplementary information on land use, land-use change and forestry (LULUCF) activities under Article 3.3 and 3.4 to be included in an annex to the national inventory report

1. This annex provides guidance on reporting of supplementary information on land use, land-use change and forestry (LULUCF) activities under Article 3.3 and 3.4 to be included in the national inventory report¹ (NIR). This guidance is provided to help Parties fulfil the requirements of decision 22/CP.7 and is based, where appropriate, on the *IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry* (IPCC good practice guidance for LULUCF). Additional information may be included in the NIR, depending on the Party's national approach for estimating greenhouse gas (GHG) emissions and removals from LULUCF under the Kyoto Protocol.
2. Consistent with the guidance below, Parties should report:
 - (a) General information
 - (b) Land-related information
 - (c) Activity-specific information
 - (d) Other information
 - (e) Information relating to Article 6.
3. The activity-specific information should be reported for each activity under Article 3.3 and each elected activity under Article 3.4. As both Afforestation and Reforestation are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.

1. General information

- 1.1 Definition of forest (as in table NIR 1.1) and any other criteria (e.g., minimum width)
- 1.2 Elected activities under Article 3.4 (as in table NIR 1)
- 1.3 Description of how the definitions of each activity under Article 3.3 and each elected activity under Article 3.4 have been implemented
- 1.4 Description of precedence conditions and/or hierarchy among Article 3.4 activities, and how they have been consistently applied in determining how land was classified.

2. Land-related information

- 2.1 Spatial assessment unit used for determining the area of the units of land under Article 3.3 (in accordance with paragraph 3 of the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7)
- 2.2 Methodology used to develop the land transition matrix in table NIR 2
- 2.3 Maps and/or database to identify the geographical locations, and the system of identification codes for the geographical locations, all of which can be provided electronically.

¹ The national inventory report is reported in accordance with decision 18/CP.8, as modified by decision 13/CP.9.

3. Activity-specific information

3.1 *Methods for carbon stock change and GHG emission and removal estimates*

- 3.1.1 Description of the methodologies and the underlying assumptions used
- 3.1.2 Justification when omitting any carbon pool or GHG emissions/removals from activities under Article 3.3 and elected activities under Article 3.4 (table NIR 1 should be accompanied with such information in all cases where NR is entered)
- 3.1.3 Information on whether or not indirect and natural GHG emissions and removals have been factored out
- 3.1.4 Changes in data and methods since the previous submission (recalculations) (see, inter alia, section 4.2.4.1 of the IPCC good practice guidance for LULUCF)
- 3.1.5 Uncertainty estimates (see, inter alia, section 5.2 of the IPCC good practice guidance for LULUCF)
- 3.1.6 Information on other methodological issues (e.g. measurement intervals, interannual variability) (see, inter alia, section 4.2.3 of the IPCC good practice guidance for LULUCF)
- 3.1.7 For the purpose of accounting required in paragraph 18 of the annex to the draft decision -/CMP.1 (*Land use, land-use change and forestry*) attached to decision 11/CP.7, an indication of the year of the onset of an activity, if after 2008.

3.2 *Article 3.3*

- 3.2.1 Information that demonstrates that activities under Article 3.3 began on or after 1 January 1990 and before 31 December 2012 and are direct human-induced
- 3.2.2 Information on how harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation
- 3.2.3 Information on the size and geographical location of forest areas that have lost forest cover but which are not yet classified as deforested.

3.3 *Article 3.4*

- 3.3.1 Information that demonstrates that activities under Article 3.4 have occurred since 1 January 1990 and are human-induced
- 3.3.2 Information relating to Cropland Management, Grazing Land Management and Revegetation, if elected, for the base year
- 3.3.3 [Information relating to Forest Management:
 - (a) that the definition of forest for this category conforms with the definition in item 1.1 above
 - (b) that forest management is a system of practices for stewardship and use of forest land aimed at fulfilling relevant ecological (including biological diversity), economic and social functions of the forest in a sustainable manner (paragraph 1 (f) of the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7).]

4. Other information

- 4.1 Key category analysis for Article 3.3 activities and any elected activities under Article 3.4 (as in, inter alia, table NIR 3, section 5.4 of the IPCC good practice guidance for LULUCF).

5. Information related to Article 6

Option 1: [The identification code in tables 5(KP-I)A.1.1, 5(KP-I)A.1.2, 5(KP-I)B.1, 5(KP-I)B.3 and 5(KP-I)B.4 should include a specific indication whether or not the land is subject to a project under Article 6 of the Kyoto Protocol.]

Option 2: [The identification code should include a specific indication whether the boundary of the geographical location encompasses land subject to a project under Article 6 of the Kyoto Protocol.]

TABLE NIR 1. SUMMARY TABLE

Activity coverage and other information relating to activities under Article 3.3 and elected activities under Article 3.4

Activity		Change in carbon pool reported ⁽¹⁾					Greenhouse gas sources reported ⁽²⁾							
		Above-ground biomass	Below-ground biomass	Litter	Dead wood	Soil	Fertilization ⁽³⁾	Drainage of soils under forest management	Disturbance associated with land-use conversion to croplands	Liming	Biomass burning ⁽⁴⁾			
							N ₂ O	N ₂ O	N ₂ O	CO ₂	CO ₂	CH ₄	N ₂ O	
Article 3.3 activities	Afforestation and Reforestation													
	Deforestation													
Article 3.4 activities	Forest Management													
	Cropland Management													
	Grazing Land Management													
	Revegetation													

⁽¹⁾ Indicate R (reported), NR (not reported), IE (included elsewhere) or NO (not occurring), for each relevant activity under Article 3.3 or elected activity under Article 3.4. If changes in a carbon pool are not reported, it must be demonstrated in the NIR that this pool is not a net source of greenhouse gases. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

⁽²⁾ Indicate R (reported), NE (not estimated), IE (included elsewhere) or NO (not occurring) for greenhouse gas sources reported, for each relevant activity under Article 3.3 or elected activity under Article 3.4. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

⁽³⁾ N₂O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector.

⁽⁴⁾ If CO₂ emissions from biomass burning are not already included under changes in carbon stocks, they should be reported under biomass burning; this also includes the carbon component of CH₄. Parties that include CO₂ emissions from biomass burning in their carbon stock change estimates should report IE (included elsewhere).

Table NIR 1.1 Additional information

Selection of parameters for defining "Forest" under the Kyoto Protocol

Parameter	Range	Selected value
Minimum land area	0.05 - 1 ha	
Minimum crown cover	10 - 30 %	
Minimum height	2 - 5 m	

Table NIR 2. LAND TRANSITION MATRIX
Area change between the previous and the current inventory year ^{(1), (2), (3)}

TO... FROM...		Article 3.3 activities		Article 3.4 activities			Other	Total
		Afforestation and reforestation	Deforestation	Forest Management (if elected)	Cropland Management (if elected)	Grazing Land Management (if elected)		
		(kha)						
Article 3.3 activities	Afforestation and Reforestation							
	Deforestation							
Article 3.4 activities	Forest Management (if elected)							
	Cropland Management ⁽⁴⁾ (if elected)							
	Grazing Land Management ⁽⁴⁾ (if elected)							
	Revegetation ⁽⁴⁾ (if elected)							
Other								
Total area								

⁽¹⁾ This table should be used to report land area and changes in land area subject to the various activities in the inventory year. For each activity it should be used to report area change between the previous year and the current inventory year. For example, the total area of land subject to Forest Management in the year preceeding the inventory year, and which was deforested in the inventory year, should be reported in the cell in column B and in the row of Forest Management.

⁽²⁾ Some of the transitions in the matrix are not possible and the cells concerned have been shaded.

⁽³⁾ In accordance with section 4.2.3.2 of the IPCC good practice guidance for LULUCF, the value of the reported area subject to the various activities under Article 3.3 and 3.4 for the inventory year should be that on 31 December of that year.

⁽⁴⁾ Lands subject to Cropland Management, Grazing Land Management or Revegetation which, after 2008, are subject to activities other than those under Article 3.3 and 3.4, should still be tracked and reported under Cropland Management, Grazing Land Management or Revegetation, respectively.

TABLE NIR 3. SUMMARY OVERVIEW FOR KEY CATEGORIES FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Country
Year
Submission

KEY CATEGORIES OF EMISSIONS AND REMOVALS	GAS	CRITERIA USED FOR KEY CATEGORY IDENTIFICATION			COMMENTS ⁽³⁾
		Associated category in UNFCCC inventory ⁽¹⁾ is key (indicate which category)	Category contribution is greater than the smallest category considered key in the UNFCCC inventory ⁽¹⁾ (including LULUCF)	Other ⁽²⁾	
Specify key categories according to the national level of disaggregation used ⁽¹⁾					
<i>For example: Cropland Management</i>	<i>CO₂</i>	<i>X (Cropland remaining Cropland)</i>			

⁽¹⁾ See section 5.4 of the IPCC good practice guidance for LULUCF.

⁽²⁾ This should include qualitative consideration as per section 5.4.3 of the IPCC good practice guidance for LULUCF or any other criteria.

⁽³⁾ Describe the criteria identifying the category as key.

Documentation box:

Parties should provide in the NIR the full information on methodologies used for identifying key categories (according to section 5.4 of the IPCC good practice guidance for LULUCF).

Annex II

Tables of the common reporting format for land use, land-use change and forestry under the Kyoto Protocol*

TABLE 5(KP) REPORT OF SUPPLEMENTARY INFORMATION FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL ^{(1), (2)}

Country
Year
Submission

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	Net CO ₂ emissions/ removals ^{(3), (4)}	CH ₄ ⁽⁵⁾	N ₂ O ⁽⁶⁾
	(Gg)		
A. Article 3.3 activities			
A.1. Afforestation and Reforestation ⁽⁷⁾			
A.1.1. Units of land not harvested since the beginning of the commitment period			
A.1.2. Units of land harvested since the beginning of the commitment period			
A.2. Deforestation			
B. Article 3.4 activities			
B.1. Forest Management (if elected)			
B.2. Cropland Management (if elected)			
B.3. Grazing Land Management (if elected)			
B.4. Revegetation (if elected)			

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ All estimates in this table include emissions and removals from projects under Article 6 hosted by the reporting Party.
⁽²⁾ If Cropland Management, Grazing Land Management and/or Revegetation are elected, this table and all relevant tables should also be reported for the base year for these activities.
⁽³⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and by changing the sign for net CO₂ removals to be negative (-) and net CO₂ emissions to be positive (+).
⁽⁴⁾ CO₂ emissions from liming, biomass burning and drained organic soils, where applicable, are included in this column.
⁽⁵⁾ CH₄ emissions reported here for Cropland Management, Grazing Land Management and Revegetation, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning which are reported in the Agriculture sector). Any other CH₄ emissions from Agriculture should be reported in the Agriculture sector.
⁽⁶⁾ N₂O emissions reported here for Cropland Management, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning which are reported in the Agriculture sector) and N₂O from conversion to Cropland of lands other than Forest Land (Table 5(KP-II)3). Any other N₂O emissions from Agriculture should be reported in the Agriculture sector.
⁽⁷⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.

* On all CRF tables, please use, as applicable, the notation keys as specified in the annex to decision 18/CP.8.

TABLE 5(KP-I)A.1.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Article 3.3 activities: Afforestation and Reforestation ^{(1), (2)}

Units of land not harvested since the beginning of the commitment period

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾									Implied emission/removal factor per area ⁽⁸⁾	CHANGE IN CARBON STOCK ⁽⁷⁾						Net CO ₂ emissions/removals ⁽⁸⁾			
			Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}				Net carbon stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾	Net carbon stock change in soils ⁽⁵⁾
			Gains	Losses	Net change	Gains	Losses	Net change					Gains	Losses	Net change	Gains	Losses	Net change				
Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)	(Mg C/ha)									(Mg CO ₂ /ha)	(Gg C)						(Gg CO ₂)			
Total for activity A.1.1																						
[specify identification code]																						
	[specify subdivision]																					
	[specify subdivision]																					
[specify identification code]																						
	[specify subdivision]																					
...	...																					

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 not harvested since the beginning of the commitment period.
⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.
⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
⁽⁶⁾ In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
⁽⁷⁾ Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
⁽⁸⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-I)A.1.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Article 3.3 activities: Afforestation and Reforestation ^{(1), (2)}
Units of land harvested since the beginning of the commitment period

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾									IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽⁸⁾	CHANGE IN CARBON STOCK ⁽⁷⁾						NET CO ₂ EMISSIONS/REMOVALS ⁽⁸⁾	
			Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}				
	Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)	Gains	Losses	Net change	Gains	Losses					Net change	Gains	Losses	Net change	Increase	Decrease		Net change
				(Mg C/ha)									(Mg CO ₂ /ha)	(Gg C)						(Gg CO ₂)
Total for activity A.1.2																				
[specify identification code]																				
	[specify subdivision]																			
	[specify subdivision]																			
[specify identification code]																				
	[specify subdivision]																			
...	...																			

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 harvested since the beginning of the commitment period.
⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.
⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
⁽⁶⁾ In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
⁽⁷⁾ Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
⁽⁸⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-I)A.1.3. SUPPLEMENTARY BACKGROUND FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Article 3.3 activities: Afforestation and Reforestation ^{(1), (2)}

Units of land otherwise subject to elected activities under Article 3.4 (information item)

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA	
Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)
Total for activity A.1.3		
<i>[specify identification code]</i>		
...	<i>[specify subdivision]</i>	
	<i>[specify subdivision]</i>	
<i>[specify identification code]</i>		
...	...	

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Units of land subject to Afforestation or Reforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.1.1 or A.1.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7.

⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (Land use, land-use change and forestry), attached to decision 11/CP.7, they can be reported together.

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation, which would otherwise be included in land subject to elected activities under Article 3.4.

⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

TABLE 5(KP-I)A.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Article 3.3 activities: Deforestation ⁽¹⁾

Country
 Year
 Submission

GEOGRA- PHICAL LOCATION ⁽²⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁶⁾									IMPLIED EMISSION/ REMOVAL FACTOR PER AREA ⁽⁷⁾	CHANGE IN CARBON STOCK ⁽⁶⁾									Net CO ₂ EMISSIONS/ REMOVALS ⁽⁷⁾	
			Carbon stock change in above-ground biomass per area ^{(4), (5)}			Carbon stock change in below-ground biomass per area ^{(4), (5)}			Net carbon stock change in litter per area ⁽⁴⁾	Net carbon stock change in dead wood per area ⁽⁴⁾	Net carbon stock change in soils per area ⁽⁴⁾		Carbon stock change in above-ground biomass ^{(4), (5)}			Carbon stock change in below-ground biomass ^{(4), (5)}			Net carbon stock change in litter in ⁽⁴⁾	Net carbon stock change in dead wood ⁽⁴⁾	Net carbon stock change in soils ⁽⁴⁾		
	Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)	Gains	Losses	Net change	Gains	Losses					Net change	Gains	Losses	Net change	Gains	Losses					Net change
									(Mg C/ha)										(Mg CO ₂ /ha)	(Gg C)			
Total for activity A.2.																							
[specify identification code]																							
	[specify subdivision]																						
	[specify subdivision]																						
[specify identification code]																							
	[specify subdivision]																						
...	...																						

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Deforestation under Article 3.3.
 (2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
 (3) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
 (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
 (5) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
 (6) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
 (7) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-I)A.2.1. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Article 3.3 activities: Deforestation ⁽¹⁾

Units of land otherwise subject to elected activities under Article 3.4 (information item)

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA	
Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)
Total for activity A.2.1.		
<i>[specify identification code]</i>		
...	<i>[specify subdivision]</i>	
...	<i>[specify subdivision]</i>	
<i>[specify identification code]</i>		
...	...	

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Units of lands subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7.

⁽²⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation which would otherwise be included in land subject to elected activities under Article 3.4.

⁽³⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

TABLE 5(KP-I)B.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Forest Management ⁽¹⁾

Country
 Year
 Submission

GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁶⁾									IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽⁷⁾	CHANGE IN CARBON STOCK ⁽⁶⁾						NET CO ₂ EMISSIONS/REMOVALS ⁽⁷⁾	
			Carbon stock change in above-ground biomass per area ^{(4), (5)}			Carbon stock change in below-ground biomass per area ^{(4), (5)}			Net carbon stock change in litter per area ⁽⁴⁾	Net carbon stock change in dead wood per area ⁽⁴⁾	Net carbon stock change in soils per area ⁽⁴⁾		Carbon stock change in above-ground biomass ^{(4), (5)}			Carbon stock change in below-ground biomass ^{(4), (5)}				Net carbon stock change in litter ⁽⁴⁾
	Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)	Gains	Losses	Net change	Gains	Losses					Net change	Gains	Losses	Net change	Gains	Losses		
									(Mg C/ha)											(Mg CO ₂ /ha)
Total for activity B.1																				
[specify identification code]																				
	[specify subdivision]																			
	[specify subdivision]																			
[specify identification code]																				
	[specify subdivision]																			
...	...																			

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) If Forest Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Forest Management under Article 3.4.
 (2) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).
 (3) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
 (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
 (5) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
 (6) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
 (7) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-IB.2 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Cropland Management ^{(1), (2)}

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾									IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽¹⁰⁾	CHANGE IN CARBON STOCK ⁽⁷⁾									NET CO ₂ EMISSIONS/REMOVALS ⁽¹⁰⁾				
	Identification code	Sub-division ⁽⁴⁾	Area subject to the activity	Area of organic soils ⁽⁹⁾	Carbon stock change in above-ground biomass per area ^{(5),(6)}			Carbon stock change in below-ground biomass per area ^{(5),(6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾		Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5),(6)}			Carbon stock change in below-ground biomass ^{(5),(6)}			Net C stock change in litter ⁽⁵⁾		Net carbon stock change in dead wood ⁽⁵⁾	Net carbon stock change in soils ⁽⁵⁾		
					Gains	Losses	Net change	Gains	Losses	Net change				Mineral soils	Organic soils	Gains	Losses	Net change	Gains	Losses	Net change				Mineral soils	Organic soils ⁽⁸⁾	
					(Mg C/ha)									(Mg CO ₂ /ha)	(Gg C)										(Gg CO ₂)		
Total for activity B.2																											
[specify identification code]																											
	[specify subdivision]																										
	[specify subdivision]																										
[specify identification code]																											
	[specify subdivision]																										
...	...																										

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) If Cropland Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Cropland Management under Article 3.4.
(2) If Cropland Management has been elected, this table and all relevant tables should also be reported for the base year for Cropland Management.
(3) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management (if elected).
(4) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
(5) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
(6) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
(7) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).
(8) The value reported here is an emission and not a carbon stock change.
(9) This information is needed for the calculation of the net carbon stock changes in soils per area.
(10) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-1)B.3 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Grazing Land Management ^{(1), (2)}

Country
 Year
 Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾										Implied emission/removal factor per area ⁽¹⁰⁾	CHANGE IN CARBON STOCK ⁽⁷⁾								Net CO ₂ emissions/removals ⁽¹⁰⁾	
	Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)	Area of organic soils ⁽⁹⁾ (kha)	Carbon stock change in above-ground biomass per area ^{(5), (6)}				Carbon stock change in below-ground biomass per area ^{(5), (6)}				Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}			Net carbon stock change in soils ⁽⁵⁾			
					Gains	Losses	Gains	Losses	Decrease	Net change	Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Mineral soils		Organic soils	Gains	Losses	Net change	Net C stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾	Mineral soils	Organic soils ⁽⁸⁾		
					(Mg C/ha)										(Mg CO ₂ /ha)	(Gg C)								(Gg CO ₂)
Total for activity B.3																								
[specify identification code]																								
	[specify subdivision]																							
	[specify subdivision]																							
[specify identification code]																								
	[specify subdivision]																							
...	...																							

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ If Grazing Land Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Grazing Land Management under Article 3.4.
⁽²⁾ If Grazing Land Management has been elected, this table and all relevant CRF Tables should also be reported for the base year for Cropland Management.
⁽³⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management (if elected).
⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
⁽⁶⁾ In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
⁽⁷⁾ Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).
⁽⁸⁾ The value reported here is an emission and not a carbon stock change.
⁽⁹⁾ This information is needed for the calculation of the net carbon stock changes in soils per area.
⁽¹⁰⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-II)1 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Direct N₂O emissions from N fertilization ^{(1), (2)}

Country
Year
Submission

	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
Identification code of geographical location	Total amount of fertilizer applied (Gg N/year)	N ₂ O-N emissions per unit of fertilizer (kg N ₂ O-N/kg N) ⁽³⁾	N ₂ O (Gg)
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period ⁽⁴⁾			
<i>[specify identification code]</i>			
...			
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period ⁽⁴⁾			
<i>[specify identification code]</i>			
...			
B.1. Forest Management (if elected) ⁽⁵⁾			
<i>[specify identification code]</i>			
...			

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ N₂O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector. This should be explicitly indicated in the documentation box.

⁽²⁾ Direct N₂O emissions from fertilization are estimated following section 3.2.1.4.1 of the IPCC good practice guidance for LULUCF based on the amount of fertilizer applied to land under Forest Management. The indirect N₂O emissions from Afforestation and Reforestation and land under Forest Management are estimated as part of the total indirect emissions in the Agriculture sector based on the total amount of fertilizer used in the country. Parties should show that double counting of N₂O emissions from fertilization with Agriculture sector estimates has been avoided.

⁽³⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.

⁽⁴⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.

⁽⁵⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

TABLE 5(KP-II)2 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

N₂O emissions from drainage of soils ^{(1), (2)}

Country
Year
Submission

Identification code of geographical location ⁽³⁾	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Area of drained soils (kha)	N ₂ O-N per area drained (kg N ₂ O-N/ha) ⁽⁴⁾	N ₂ O (Gg)
B.1. Forest Management (if elected)			
<i>Total for organic soils</i>			
<i>Total for mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils			
Mineral soils			
...			

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Methodologies for estimating N₂O emissions from drainage of soils are not addressed in the Revised 1996 IPCC Guidelines, but Appendix 3a.2 of the IPCC good practice guidance for LULUCF provides methodologies for consideration.

⁽²⁾ N₂O emissions from drainage of soils include those resulting from Forest Management. N₂O emissions from drained Cropland and Grassland soils are covered in the Agriculture sector under Cultivation of Histosols.

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

⁽⁴⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.

TABLE 5(KP-II)3 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
N₂O emissions from disturbance associated with land-use conversion to cropland^{(1), (2)}

Country
 Year
 Submission

Identification code of geographical location	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Land area converted (kha)	N ₂ O-N per area converted ⁽⁵⁾ (kg N ₂ O-N/ha)	N ₂ O (Gg)
A.2. Deforestation^{(3), (6)}			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils ⁽⁷⁾			
Mineral soils ⁽⁷⁾			
...			
B.2. Cropland Management (if elected)^{(4), (8)}			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils ⁽⁷⁾			
Mineral soils ⁽⁷⁾			
...			
Information items⁽⁹⁾			
A.2.1. Deforestation: units of land otherwise subject to elected activities under Article 3.4⁽⁶⁾			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils ⁽⁷⁾			
Mineral soils ⁽⁷⁾			
...			

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

- (1) Methodologies for N₂O emissions from disturbance associated with land-use conversion to Croplands are found in section 3.3.2.3.1.1 of the IPCC good practice guidance for LULUCF. N₂O emissions from fertilization in the preceding land use and new land use should not be reported here. Parties should avoid double counting with N₂O emissions from drainage and from cultivation of organic soils reported in Agriculture under Cultivation of Histosols.
- (2) According to the IPCC good practice guidance for LULUCF N₂O emissions from disturbance of soils are only relevant for land conversions to Cropland. N₂O emissions from Cropland Management when Cropland is remaining Cropland are included in the Agriculture sector.
- (3) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
- (4) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.
- (5) In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.
- (6) N₂O emissions associated with Deforestation followed by the establishment of Cropland should be reported under Deforestation even if Cropland Management is not elected under Article 3.4.
- (7) Parties may separate data for organic and mineral soils, if they have data available.
- (8) This includes N₂O emissions in land subject to Cropland Management from disturbance of soils due to the conversion to Cropland of lands other than Forest Lands.
- (9) Units of land subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (Article 7), attached to decision 22/CP.7.

TABLE 5(KP-II)4 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Carbon emissions from lime application ⁽¹⁾

Country
 Year
 Submission

Identification code of geographical location ⁽²⁾	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Total amount of lime applied (Mg/year)	Carbon emission per unit of lime (Mg C/Mg)	Carbon (Gg)
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period ^{(2), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period ^{(2), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
A.2. Deforestation ^{(3), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.1. Forest Management (if elected) ^{(4), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.2. Cropland Management (if elected) ^{(5), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.3. Grazing Land Management (if elected) ^{(6), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.4. Revegetation (if elected) ^{(7), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) Carbon emissions from agricultural lime application are addressed in sections 3.3.1.2.1.1 and 3.3.2.1.1.1 of the IPCC good practice guidance for LULUCF.
 (2) Geographical locations refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
 (3) Geographical locations refers to the boundaries of the areas that encompass units of land subject to Deforestation.
 (4) Geographical locations refers to the boundaries of the areas that encompass land subject to Forest Management, if elected.
 (5) Geographical locations refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.
 (6) Geographical locations refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected.
 (7) Geographical locations refers to the boundaries of the areas that encompass land subject to Revegetation, if elected.
 (8) If Parties are not able to separate lime application for different geographical locations, they should include liming for all geographical locations in the total.
 (9) A Party may report aggregate estimates for total lime applications when data are not available for limestone and dolomite.

TABLE 5(KP-II)5 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
GHG emissions from biomass burning

Country
Year
Submission

Identification code of geographical location	ACTIVITY DATA			IMPLIED EMISSION FACTOR			EMISSIONS		
	Description ⁽⁷⁾	Unit	Values	CO ₂	CH ₄	N ₂ O	CO ₂ ⁽⁸⁾	CH ₄ ⁽⁸⁾	N ₂ O
	Area (AB) or biomass burned (BB)	ha or kg dm		(Mg/activity data unit)			(Gg)		
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period^{(1), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period^{(1), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
A.2. Deforestation^{(2), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.1. Forest Management (if elected)^{(3), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.2. Cropland Management (if elected)^{(4), (9), (10)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.3. Grazing Land Management (if elected)^{(5), (9), (11)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.4. Revegetation (if elected)^{(6), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) Geographical locations refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
 (2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
 (3) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management, if elected.
 (4) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.
 (5) Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected.
 (6) Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation, if elected.
 (7) For each activity, activity data should be selected between area burned (AB) or biomass burned (BB). Units will be ha for area burned, and kg dm for biomass burned. The implied emission factor will refer to the selected activity data with an automatic change in the units.
 (8) If CO₂ emissions from biomass burning are not already included in Tables 5(KP-I)A.1.1 to 5(KP-I)B.4, they should be reported here. This also includes the carbon component of CH₄. This should be clearly documented in the documentation box and in the NIR. Parties that include all carbon stock changes in the carbon stock tables (5(KP-I)A.1.1 to 5(KP-I)B.4) should report IE (included elsewhere) in the CO₂ column.
 (9) Parties should report controlled/prescribed burning and wildfires emissions separately, where appropriate.
 (10) Burning of agricultural residues is included in the Agriculture sector.
 (11) Greenhouse gas emissions from prescribed savannah burning are reported in the Agriculture sector.

Draft decision -/CMP.1

[Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol]

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

Recalling, in particular, Article 3, paragraphs 3 and 4, Article 5, paragraph 2, and Article 7, paragraph 1, of the Kyoto Protocol,

Recalling also decisions 11/CP.7, 19/CP.7, 21/CP.7, 22/CP.7 and 13/CP.9,

Reaffirming that anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol should be reported in a transparent, consistent, comparable, complete and accurate way,

Having considered the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice,

[1. *Decides* that Parties included in Annex I to the Convention that have ratified the Kyoto Protocol shall apply the good practice guidance for land use, land-use change and forestry, as developed by the Intergovernmental Panel on Climate Change, for preparing greenhouse gas inventories for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, in accordance with decision 11/CP.7;]

2. *Decides* to use, for reporting information supplementary to annual greenhouse gas inventory information in the first commitment period, in addition to the elements specified in paragraphs 5–9 of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7, supplementary information to be included in an annex to the national inventory report, contained in annex I to this decision, as well as the tables of the common reporting format¹ for activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, contained in annex II to this decision;

3. *Requests* the secretariat to develop reporting software for the tables referred to in paragraph 2 above.

ANNEXES

[to be elaborated in accordance with decision ___/CP.10, paragraph 5]

¹ The common reporting format is a standardized format to be used by Parties for electronic reporting of estimates of greenhouse gas emissions and removals and any other relevant information. For technical reasons (for example, size of tables and fonts), the layout of the printed version of the tables of the common reporting format for land use, land-use change and forestry activities in this document cannot be standardized.