



**UNITED
NATIONS**



**Framework Convention
on Climate Change**

Distr.
GENERAL

FCCC/CP/2005/5/Add.2
30 March 2006

Original: ENGLISH

CONFERENCE OF THE PARTIES

**Report of the Conference of the Parties
on its eleventh session, held at Montreal
from 28 November to 10 December 2005**

Addendum

**Part Two: Action taken by the Conference of the Parties
at its eleventh session**

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Decisions adopted by the Conference of the Parties

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Decision 14/CP.11

Tables of the common reporting format for land use, land-use change and forestry

The Conference of the Parties,

Recalling Article 4, paragraph 1, Article 10, paragraph 2, and Article 12, paragraph 1, of the Convention,

Further recalling its decisions 18/CP.8 and 13/CP.9,

1. *Adopts* the tables of the common reporting format and their notes, contained in the annex to this decision, for the purpose of submission of annual inventory information on land use, land-use change and forestry;

2. *Decides* that each Party included in Annex I to the Convention shall use these tables for the purpose of submission of the annual inventory due in and after 2007;

3. *Requests* the secretariat to incorporate these tables and their notes and the technical modifications resulting from decision 13/CP.9 into the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories”, adopted by decision 18/CP.8, and to prepare, before the twenty-fifth session of the Subsidiary Body for Scientific and Technological Advice (November 2006), a single document containing updated UNFCCC reporting guidelines on annual inventories.

ANNEX

Tables of the common reporting format and their notes**Notes on the common reporting format**

1. The common reporting format (CRF) is an integral part of the national inventory submission. It is designed to ensure that Parties included in Annex I to the Convention (Annex I Parties) report quantitative data in a standardized format, and to facilitate the comparison of inventory data across Annex I Parties. Details regarding any information of a non-quantitative character should be provided in the national inventory report (NIR).
2. The information provided in the CRF is aimed at enhancing the comparability and transparency of inventories by facilitating, inter alia, activity data and implied emission factor (IEF) or carbon-stock-change factor cross-comparisons among Annex I Parties, and easy identification of possible mistakes, misunderstandings and omissions in the inventories.
3. As stated in the reporting guidelines,¹ the CRF consists of summary report and sectoral report tables from the *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories* (Revised 1996 IPCC Guidelines) plus newly developed sectoral background data tables and other tables that are consistent with the Revised 1996 IPCC Guidelines and the *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories* of the Intergovernmental Panel on Climate Change (IPCC).
4. Some sectoral background tables call for the calculation of IEFs or carbon-stock-change factors. These are top-down ratios between the Annex I Party's emissions or removals estimate and aggregate activity data. The IEFs or carbon-stock-change factors are intended solely for purposes of comparison. They will not necessarily be the emission/removal factors actually used in the original emissions estimate, unless this was a simple multiplication based on the same aggregate activity data used to calculate the IEF or the carbon-stock-change factors.
5. Consistent with the Revised 1996 IPCC Guidelines, memo items, such as emissions estimates from international marine and aviation bunker fuels, CO₂ emissions from biomass and emissions from multilateral operations, should be reported in the appropriate tables, but not included in the national totals.
6. Annex I Parties should use the documentation boxes below the tables to provide specific references to the relevant sections of the NIR where full details for a given sector/category are to be provided.
7. Annex I Parties should fill in all the cells calling for emissions or removals estimates, activity data, or emission factors. Notation keys, as described in paragraph 28 of the reporting guidelines, should be used where data have not been entered.
8. In the sectoral background tables, below the category "Other", an empty row indicates that country-specific categories may be added. These categories will automatically be included in the sectoral report tables.

¹ The notes on the common reporting format will become part of the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories" as contained in document FCCC/SBSTA/2004/8. Any reference to "the reporting guidelines" in the present notes refers to those guidelines.

9. Annex I Parties should complete the data in the additional information boxes. Where the information called for is inappropriate because of the methodological tier used by the Annex I Party, the corresponding cells should be completed using the indicator "NA".

10. Neither the order nor the notations of the columns, rows or cells should be changed in the tables as this will complicate data compilation. Any additions to the existing disaggregation of source and sink categories should be provided under "Other", if appropriate.

11. To simplify the layout of the tables and indicate clearly the specific reporting requirements for each table, only those cells that require entries by Annex I Parties have been left blank. Slight shading in cells indicates that they are expected to be filled in by software to be provided by the secretariat. However, Annex I Parties that choose not to use any software for completing the CRF would have to provide entries in those cells as well.

12. As in the current CRF, dark shading has been used in those cells that are not expected to contain any information.

13. Carbon gains and losses should be listed separately in the land use, land-use change and forestry (LULUCF) sectoral background data tables except in cases where, due to the methods used, it may be technically impossible to separate information on gains and losses.

14. Consistent with paragraph 18 of the reporting guidelines, each Annex I Party shall communicate a national inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol.

15. 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 for net CO₂ emissions to be positive (+).

Tables of the common reporting format for land use, land-use change and forestry and related tables (tables Summary 2, table 8 (a) (recalculations) and table 10 (trends))

TABLE 5 SECTORAL REPORT FOR LAND USE, LAND-USE CHANGE AND FORESTRY
(Sheet 1 of 1)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Net CO ₂ emissions/ removals ^{(1),(2)}	CH ₄ ⁽²⁾	N ₂ O ⁽²⁾	NO _x	CO	NMVOC
Total Land-Use Categories						
A. Forest Land						
1. Forest Land remaining Forest Land						
2. Land converted to Forest Land						
B. Cropland						
1. Cropland remaining Cropland						
2. Land converted to Cropland						
C. Grassland						
1. Grassland remaining Grassland						
2. Land converted to Grassland						
D. Wetlands						
1. Wetlands remaining Wetlands ⁽³⁾						
2. Land converted to Wetlands						
E. Settlements						
1. Settlements remaining Settlements ⁽³⁾						
2. Land converted to Settlements						
F. Other Land						
1. Other Land remaining Other Land ⁽⁴⁾						
2. Land converted to Other Land						
G. Other (please specify)⁽⁵⁾						
<i>Harvested Wood Products⁽⁶⁾</i>						
Information items⁽⁷⁾						
Forest Land converted to other Land-Use Categories						
Grassland converted to other Land-Use Categories						

- (1) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).
- (2) For each land-use category and sub-category, this table sums net CO₂ emissions and removals shown in tables 5.A to 5.F, and the CO₂, CH₄ and N₂O emissions showing in tables 5(D) to 5(V).
- (3) Parties may decide not to prepare estimates for these categories contained in appendices 3a.3 and 3a.4 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.
- (4) This land-use category is to allow the total of identified land area to match the national area.
- (5) The total for category 5.G Other includes items specified only under category 5.G in this table as well as sources and sinks specified in category 5.G in tables 5(D) to 5(V).
- (6) Parties may decide not to prepare estimates for this category contained in appendix 3a.1 of the IPCC good practice guidance for LULUCF, although they may do so if they wish and report in this row.
- (7) These items are listed for information only and will not be added to the totals, because they are already included in subcategories 5.A.2 to 5.F.2.

Documentation box:

- Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.
- If estimates are reported under 5.G Other, use this documentation box to provide information regarding activities covered under this category and to provide reference to the section in the NIR where background information can be found.

- (1) Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- (2) The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Forest Land report the cumulative area remaining in the category in the reporting year.
- (3) Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- (5) Implied carbon-stock-change factors for mineral soils are calculated by dividing the net C stock change estimate for mineral soil by the difference between the area and the area of organic soil.
- (6) When Parties are estimating fluxes for organic soils but cannot separate these fluxes from mineral soils, these fluxes should be reported under mineral soils.
- (7) The value reported for organic soils is estimated as a flux. For consistency with other entries in this column, these fluxes should be expressed in the unit required in this column, i.e. in Gg C.
- (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 (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- (9) Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions/removals directly in this column and use notation keys in the stock change columns.
- (10) A Party may report aggregate estimates for all conversions of land to forest land when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for grassland conversion should be provided in table 5 as an information item.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5.B SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY

Cropland

(Sheet 1 of 1)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Land-Use Category	Sub-division ⁽¹⁾	ACTIVITY DATA		IMPLIED CARBON-STOCK-CHANGE FACTORS				CHANGES IN CARBON STOCK						Net CO ₂ emissions/removals ^{(10),(11)}
			Area ⁽²⁾ (kha)	Area of organic soil (kha) ⁽²⁾	Carbon stock change in living biomass per area ^{(3),(4)}		Net carbon stock change in area ⁽⁴⁾		Carbon stock change in living biomass ^{(5),(4),(6)}		Net carbon stock change in soils ^{(4),(8)}		Net CO ₂ emissions/removals ^{(10),(11)}		
					Gains	Losses	Net change	Net carbon stock change in dead organic matter per area ⁽⁴⁾	Mineral soils ⁽⁵⁾	Organic soils	Gains	Losses		Net change	
(Mg C/ha)													(Gg C)		(Gg)
B. Total Cropland															
1. Cropland remaining Cropland															
2. Land converted to Cropland ^(1,2)															
2.1 Forest Land converted to Cropland															
2.2 Grassland converted to Cropland															
2.3 Wetlands converted to Cropland															
2.4 Settlements converted to Cropland															
2.5 Other Land converted to Cropland															

- (1) Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- (2) The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Cropland report the cumulative area remaining in the category in the reporting year.
- (3) Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- (5) Implied carbon-stock-change factors for mineral soils are calculated by dividing the net C stock change estimate for mineral soil by the difference between the area and the area of organic soil.
- (6) For category 5.B.1 Cropland remaining Cropland this column only includes changes in perennial woody biomass.
- (7) No reporting on dead organic matter pools is required for category 5.B.1. Cropland remaining Cropland.
- (8) When Parties are estimating fluxes for organic soils but cannot separate these fluxes from mineral soils, these fluxes should be reported under mineral soils.
- (9) The value reported for organic soils is estimated as a flux. For consistency with other entries in this column, these fluxes should be expressed in the unit required in this column, i.e. in Gg C.
- (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 (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- (11) Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions/removals directly in this column and use notation keys in the stock change columns.
- (12) A Party may report aggregate estimates for all land conversions to cropland, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

- (1) Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- (2) The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Grassland report the cumulative area remaining in the category in the reporting year.
- (3) Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- (5) Implied carbon-stock-change factors for mineral soils are calculated by dividing the net C stock change estimate for mineral soil by the difference between the area and the area of organic soil.
- (6) For category 5.C.1 Grassland remaining Grassland this column only includes changes in perennial woody biomass.
- (7) No reporting on dead organic matter pools is required for category 5.C.1 Grassland remaining Grassland.
- (8) When Parties are estimating fluxes for organic soils but cannot separate these fluxes from mineral soils, these fluxes should be reported under mineral soils.
- (9) The value reported for organic soils is estimated as a flux. For consistency with other entries in this column, these fluxes should be expressed in the unit required in this column, i.e. in Gg C.
- (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 (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- (11) Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions/removals directly in this column and use notation keys in the stock change columns.
- (12) A Party may report aggregate estimates for all land conversions to grassland, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land conversion should be provided in table 5 as an information item.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5.D SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY

Wetlands

(Sheet 1 of 1)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Land-Use Category	Sub-division (1)	ACTIVITY DATA		IMPLIED CARBON-STOCK-CHANGE FACTORS				CHANGES IN CARBON STOCK				Net CO ₂ emissions/removals (6)	
			Area (2) (kha)		Carbon stock change in living biomass per area (3) (4)		Net carbon stock change in dead organic matter per area (4)		Carbon stock change in living biomass (3) (4)		Net carbon stock change in dead organic matter (4)			Net carbon stock change in soils (4)
			Gains	Losses	Net change	Net change	Gains	Losses	Net change					
					(Mg C/ha)				(Gg C)				(Gg)	
D. Total Wetlands														
1. Wetlands remaining Wetlands (7)														
2. Land converted to Wetlands (8)														
2.1 Forest Land converted to Wetlands														
2.2 Cropland converted to Wetlands														
2.3 Grassland converted to Wetlands														
2.4 Settlements converted to Wetlands														
2.5 Other Land converted to Wetlands														

- (1) Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- (2) The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Wetlands report the cumulative area remaining in the category in the reporting year.
- (3) Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- (5) 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 (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- (6) Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions/removals directly in this column and use notation keys in the stock change columns.
- (7) Parties may decide not to prepare estimates for this category contained in appendix 3a.3 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.
- (8) A Party may report aggregate estimates for all land conversions to wetlands, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

**TABLE 5.E SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
Settlements
(Sheet 1 of 1)**

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Sub-division ⁽¹⁾	ACTIVITY DATA Area ⁽²⁾ (kha)	IMPLIED CARBON-STOCK-CHANGE FACTORS						CHANGES IN CARBON STOCK				Net CO ₂ emissions/ removals ⁽⁶⁾ (7)
			Carbon stock change in living biomass per area ⁽³⁾ (4)			Net carbon stock change in dead organic matter per area ⁽⁴⁾			Carbon stock change in living biomass ⁽³⁾ , (4) (5)		Net carbon stock change in dead organic matter ⁽⁴⁾	Net carbon stock change in soils ⁽⁴⁾	
			Gains	Losses	Net change	Gains	Losses	Net change					
			(Mg C/ha)						(Gg C)				(Gg)
E. Total Settlements													
1. Settlements remaining Settlements ⁽⁸⁾													
2. Land converted to Settlements ⁽⁹⁾													
2.1 Forest Land converted to Settlements													
2.2 Cropland converted to Settlements													
2.3 Grassland converted to Settlements													
2.4 Wetlands converted to Settlements													
2.5 Other Land converted to Settlements													

- (1) Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- (2) The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Settlements report the cumulative area remaining in the category in the reporting year.
- (3) Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- (5) For category 5.E.1 Settlements remaining Settlements this column only includes changes in perennial woody biomass.
- (6) 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 (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- (7) Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions/removals directly in this column and use notation keys in the stock change columns.
- (8) Parties may decide not to prepare estimates for this category contained in appendix 3a.4 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.
- (9) A Party may report aggregate estimates for all land conversions to settlements, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

- (1) Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- (2) The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Other Land report the cumulative area remaining in the category in the reporting year.
- (3) Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- (5) 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 (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- (6) Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions/removals directly in this column and use notation keys in the stock change columns.
- (7) This land-use category is to allow the total of identified land area to match the national area.
- (8) A Party may report aggregate estimates for all land conversions to other land, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (I) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
Direct N₂O emissions from N fertilization⁽¹⁾ of Forest Land and Other
 (Sheet 1 of 1)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA	IMPLIED EMISSION FACTORS	EMISSIONS ⁽⁴⁾
Land-Use Category ⁽²⁾	Total amount of fertilizer applied (Gg N/yr)	N ₂ O-N emissions per unit of fertilizer (kg N ₂ O-N/kg N) ⁽³⁾	N ₂ O (Gg)
Total for all Land Use Categories			
A. Forest Land⁽⁵⁾⁽⁶⁾			
1. Forest Land remaining Forest Land			
2. Land converted to Forest Land			
G. Other (please specify)			

⁽¹⁾ Direct N₂O emissions from fertilization are estimated using equations 3.2.17 and 3.2.18 of the IPCC good practice guidance for LULUCF based on the amounts of fertilizers applied to forest land.

⁽²⁾ N₂O emissions from N fertilization of cropland and grassland are reported in the Agriculture sector; therefore only Forest land is included in this table.

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

⁽⁴⁾ Emissions are reported with a positive sign.

⁽⁵⁾ If a Party is not able to separate the fertilizer applied to forest land from that applied to agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector. This should be explicitly indicated in the documentation box.

⁽⁶⁾ A Party may report aggregate estimates for all N fertilization on forest land in the category Forest Land remaining Forest Land when data are not available to report Forest Land remaining Forest Land and Land converted to Forest Land separately.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (II) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY

Year

Non-CO₂ emissions from drainage of soils and wetlands⁽¹⁾
(Sheet 1 of 1)

Submission
Country

Land-Use Category ⁽²⁾	Sub-division ⁽³⁾	Area (kha)	ACTIVITY DATA		IMPLIED EMISSION FACTORS		EMISSIONS ⁽⁶⁾	
			N ₂ O-N per area ⁽⁴⁾ (kg N ₂ O-N/ha)	CH ₄ per area (kg CH ₄ /ha)	N ₂ O	CH ₄		
Total all Land-Use Categories								
A. Forest Land⁽⁶⁾								
Organic Soil								
Mineral Soil								
D. Wetlands								
Peatland ⁽⁷⁾								
Flooded Lands ⁽⁷⁾								
G. Other (please specify)								

⁽¹⁾ Parties may decide not to prepare estimates for these categories contained in appendices 3a.2 and 3a.3 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.

⁽²⁾ N₂O emissions from drained cropland and grassland soils are covered in the Agriculture tables of the CRF under Cultivation of Histo soils.

⁽³⁾ A Party should report further disaggregations of drained soils corresponding to the methods used. Tier 1 disaggregates soils into "nutrient rich" and "nutrient poor" areas, whereas higher-tier methods can further disaggregate into different peatland types, soil fertility or tree species.

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

⁽⁵⁾ Emissions are reported with a positive sign.

⁽⁶⁾ In table 5, these emissions will be added to 5.A.1 Forest Land remaining Forest Land.

⁽⁷⁾ In table 5, these emissions will be added to 5.D.2 Land converted to Wetlands.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

Year
Submission
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TABLE 5 (III) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
N₂O emissions from disturbance associated with land-use conversion to cropland ⁽¹⁾
(Sheet 1 of 1)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA	IMPLIED EMISSION FACTORS	EMISSIONS ⁽⁴⁾
Land-Use Category ⁽²⁾	Land area converted (kha)	N ₂ O-N emissions per area converted ⁽³⁾ (kg N ₂ O-N/ha)	N ₂ O (Gg)
Total all Land-Use Categories ⁽⁵⁾			
B. Cropland			
2. Lands converted to Cropland ⁽⁶⁾			
Organic Soils			
Mineral Soils			
2.1 Forest Land converted to Cropland			
Organic Soils			
Mineral Soils			
2.2 Grassland converted to Cropland			
Organic Soils			
Mineral Soils			
2.3 Wetlands converted to Cropland ⁽⁷⁾			
Organic Soils			
Mineral Soils			
2.5 Other Land converted to Cropland			
Organic Soils			
Mineral Soils			
G. Other (please specify)			

⁽¹⁾ Methodologies for N₂O emissions from disturbance associated with land-use conversion are based on equations 3.3.14 and 3.3.15 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.

⁽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 remaining Cropland are included in the Agriculture sector of the good practice guidance. The good practice guidance provides methodologies only for mineral soils.

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

⁽⁴⁾ Emissions are reported with a positive sign.

⁽⁵⁾ Parties can separate between organic and mineral soils, if they have data available.

⁽⁶⁾ If activity data cannot be disaggregated to all initial land uses, Parties may report some initial land uses aggregated under Other Land converted to Cropland (indicate in the documentation box what this category includes).

⁽⁷⁾ Parties should avoid double counting with N₂O emissions from drainage and from cultivation of organic soils reported in Agriculture under Cultivation of Histoils.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF Sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (IV) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
CO₂ emissions from agricultural lime application⁽¹⁾
(Sheet 1 of 1)

Year
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GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA	IMPLIED EMISSION FACTORS	EMISSIONS ⁽³⁾
Land-Use Category	Total amount of lime applied (Mg/yr)	CO ₂ -C per unit of lime ⁽²⁾ (Mg CO ₂ -C /Mg)	CO ₂ (Gg)
Total all Land-Use Categories ^{(4), (5), (6)}			
B. Cropland ^{(6) (7)}			
Limestone CaCO ₃			
Dolomite CaMg(CO ₃) ₂			
C. Grassland ⁽⁶⁾⁽⁸⁾			
Limestone CaCO ₃			
Dolomite CaMg(CO ₃) ₂			
G. Other (please specify) ⁽⁶⁾⁽⁹⁾			

⁽¹⁾ CO₂ emissions from agricultural lime application are addressed in equations 3.3.6 and 3.4.11 of the IPCC good practice guidance for LULUCF.

⁽²⁾ The implied emission factor is expressed in unit of carbon to facilitate comparison with published emission factors.

⁽³⁾ Emissions are reported with a positive sign.

⁽⁴⁾ If Parties are not able to separate liming application for different land-use categories, they should include liming for all land-use categories in the category 5.G Other.

⁽⁵⁾ Parties that are able to provide data for lime application to forest land should provide this information under 5.G Other and specify in the documentation box that forest land application is included in this category.

⁽⁶⁾ A Party may report aggregate estimates for total lime applications when data are not available for limestone and dolomite.

⁽⁷⁾ In table 5, these CO₂ emissions will be added to 5.B.1 Cropland remaining Cropland.

⁽⁸⁾ In table 5, these CO₂ emissions will be added to 5.C.1 Grassland remaining Grassland.

⁽⁹⁾ If a Party has data broken down to limestone and dolomite at national level, it can report these data under 5.G Other.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

**TABLE 5 (V) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
Biomass Burning ⁽¹⁾
(Sheet 1 of 1)**

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA		IMPLIED EMISSION FACTOR			EMISSIONS ⁽⁵⁾			
	Description ⁽³⁾	Unit (ha or kg dm)	Values	CO ₂	CH ₄	N ₂ O	CO ₂ ⁽⁴⁾	CH ₄	N ₂ O
	(Mg/activity data unit)								
Land-Use Category ⁽²⁾									
A. Forest Land									
1. Forest land remaining Forest Land									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2. Land converted to Forest Land									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
B. Cropland									
1. Cropland remaining Cropland ⁽⁶⁾									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2. Land converted to Cropland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2.1. Forest Land converted to Cropland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
C. Grassland									
1. Grassland remaining Grassland ⁽⁷⁾									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2. Land converted to Grassland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2.1. Forest Land converted to Grassland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									

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5. Land Use, Land-Use Change and Forestry⁽¹⁾									
A. Forest Land									
B. Cropland									
C. Grassland									
D. Wetlands									
E. Settlements									
F. Other Land									
G. Other									
6. Waste									
A. Solid Waste Disposal on Land									
B. Waste-water Handling									
C. Waste Incineration									
D. Other									
7. Other (as specified in Summary I.A)									
Memo Items: ⁽⁴⁾									
International Bankers									
Aviation									
Marine									
Multilateral Operations									
CO₂ Emissions from Biomass									
Total CO ₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry									
Total CO ₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry									

⁽¹⁾ For CO₂ from Land Use, Land-use Change and Forestry the net emissions/removals are to be reported. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

⁽²⁾ Actual emissions should be included in the national totals. If no actual emissions were reported, potential emissions should be included.

⁽³⁾ Parties which previously reported CO₂ from soils in the Agriculture sector should note this in the NIR.

⁽⁴⁾ See footnote 8 to table Summary I.A.

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TABLE 8(a) RECALCULATION - RECALCULATED DATA
(Sheet 1 of 4) Recalculated year:

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂			CH ₄			N ₂ O		
	Previous submission	Latest submission	Difference ⁽¹⁾	Difference ⁽¹⁾	Difference ⁽¹⁾	Difference ⁽¹⁾	Difference ⁽¹⁾	Difference ⁽¹⁾	Difference ⁽¹⁾
	CO ₂ equivalent (Gg)			CO ₂ equivalent (Gg)			CO ₂ equivalent (Gg)		
	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽³⁾		Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽³⁾		Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽³⁾	
	(%)			(%)			(%)		
Total National Emissions and Removals									
1. Energy									
1.A. Combustion Activities									
1.A.1. Energy Industries									
1.A.2. Manufacturing Industries and Construction									
1.A.3. Transport									
1.A.4. Other Sectors									
1.A.5. Other									
1.B. Emissions from Fuels									
1.B.1. Solid fuel									
1.B.2. Oil and Natural Gas									
2. Industrial Processes									
2.A. Mineral Products									
2.B. Chemical Industry									
2.C. Metal Production									
2.D. Other Production									
2.G. Other									

Note: All footnotes for this table are given at the end of the table on sheet 4.

TABLE 8(a) RECALCULATION - RECALCULATED DATA
(Sheet 2 of 4) Recalculated year:

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂			CH ₄			N ₂ O		
	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Difference	Difference ⁽¹⁾	Latest submission	Difference	Difference ⁽¹⁾
	CO ₂ equivalent (Gg)			CO ₂ equivalent (Gg)			CO ₂ equivalent (Gg)		
	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽³⁾		Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽³⁾		Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽³⁾	
	%			%			%		
Total National Emissions and Removals									
3. Solvent and Other Product Use									
4. Agriculture									
4.A. Enteric Fermentation									
4.B. Manure Management									
4.C. Rice Cultivation									
4.D. Agricultural Soils ⁽⁴⁾									
4.E. Prescribed Burning of Savannas									
4.F. Field Burning of Agricultural Residues									
4.G. Other									
5. Land Use, Land-Use Change and Forestry (net)⁽⁵⁾									
5.A. Forest Land									
5.B. Cropland									
5.C. Grassland									
5.D. Wetlands									
5.E. Settlements									
5.F. Other Land									
5.G. Other									

Note: All footnotes for this table are given at the end of the table on sheet 4.

Year
Submission
Country

TABLE 8(a) RECALCULATION - RECALCULATED DATA
(Sheet 3 of 4) Recalculated year:

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂					CH ₄					N ₂ O				
	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions including LULUCF ⁽³⁾
	CO ₂ equivalent (Gg)					CO ₂ equivalent (Gg)					CO ₂ equivalent (Gg)				
6. Waste															
6.A. Solid Waste Disposal on Land															
6.B. Waste-water Handling															
6.C. Waste Incineration															
6.D. Other															
7. Other (as specified in Summary JA)															
Memo Items:															
International Bankers															
Multilateral Operations															
CO ₂ Emissions from Biomass															

Note: All footnotes for this table are given at the end of the table on sheet 4.

TABLE 8(a) RECALCULATION - RECALCULATED DATA
(Sheet 4 of 4)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	HFCs				PFCs				SF ₆																											
	Previous submission	Latest submission	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾ (%)	Previous submission	Latest submission	Difference	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾ (%)	Previous submission	Latest submission	Difference	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾ (%)																								
	CO ₂ equivalent (Gg)				CO ₂ equivalent (Gg)				CO ₂ equivalent (Gg)																											
Total Actual Emissions																																				
2.C.3 Aluminium Production																																				
2.E. Production of Halocarbons and SF ₆																																				
2.F. Consumption of Halocarbons and SF ₆																																				
2.G. Other																																				
Potential Emissions from Consumption of HFCs/PFCs and SF₆																																				
<table border="1"> <thead> <tr> <th colspan="2">Previous submission</th> <th colspan="2">Latest submission</th> <th colspan="2">Difference⁽¹⁾</th> </tr> <tr> <th colspan="2">CO₂ equivalent (Gg)</th> <th colspan="2">CO₂ equivalent (Gg)</th> <th colspan="2">Difference (%)</th> </tr> </thead> <tbody> <tr> <td>Total CO₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total CO₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>													Previous submission		Latest submission		Difference ⁽¹⁾		CO ₂ equivalent (Gg)		CO ₂ equivalent (Gg)		Difference (%)		Total CO ₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry						Total CO ₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry					
Previous submission		Latest submission		Difference ⁽¹⁾																																
CO ₂ equivalent (Gg)		CO ₂ equivalent (Gg)		Difference (%)																																
Total CO ₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry																																				
Total CO ₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry																																				

- (1) Estimate the percentage change due to recalculation with respect to the previous submission (percentage change = $100 \times [(LS-PS)/PS]$, where LS = latest submission and PS = previous submission. All cases of recalculation of the estimate of the source/sink category should be addressed and explained in table 8(b).
- (2) Total emissions refer to total aggregate GHG emissions expressed in terms of CO₂ equivalent, excluding GHGs from the LULUCF sector. The impact of the recalculation on the total emissions is calculated as follows: impact of recalculation (%) = $100 \times [(source (LS) - source (PS))/total emissions (LS)]$, where LS = latest submission, PS = previous submission.
- (3) Total emissions refer to total aggregate GHG emissions expressed in terms of CO₂ equivalent, including GHGs from the LULUCF sector. The impact of the recalculation on the total emissions is calculated as follows: impact of recalculation (%) = $100 \times [(source (LS) - source (PS))/total emissions (LS)]$, where LS = latest submission, PS = previous submission.
- (4) Parties which previously reported CO₂ from soils in the Agriculture sector should note this in the NIR.
- (5) Net CO₂ emissions/removals to be reported.

Documentation box:

Parties should provide detailed information on recalculations in Chapter 10: Recalculations and Improvements, and in the relevant sections of Chapters 3 - 9) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table.

TABLE 8(b) RECALCULATION - EXPLANATORY INFORMATION
(Sheet 1 of 1)

Year
Submission
Country

Specify the sector and source/sink category ⁽¹⁾ where changes in estimates have occurred:	GHG	RECALCULATION DUE TO CHANGES IN:				Other changes in data (e.g. statistical or editorial changes, correction of errors)
		Methods ⁽²⁾	Emission factors ⁽²⁾	Activity data ⁽²⁾	Addition/removal/reallocation of source/sink categories	

⁽¹⁾ Enter the identification code of the source/sink category (e.g. 1.B.1) in the first column and the name of the category (e.g. Fugitive Emissions from Solid Fuels) in the second column of the table. Note that the source categories entered in this table should match those used in table 8(a).

⁽²⁾ Explain changes in methods, emission factors and activity data that have resulted in recalculation of the estimate of the source/sink as indicated in table 8(a). Include changes in the assumptions and coefficients in the Methods column.

Documentation box:
Parties should provide the full information on recalculations in Chapter 10: Recalculations and Improvements, and in the relevant sections of Chapters 3 to 9 (see section 2.5 of each of Chapters 3 to 9) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table. References should point particularly to the sections of the NIR in which justifications of the changes as to improvements in the accuracy, completeness and consistency of the inventory are reported.

TABLE 10 EMISSIONS TRENDS
CO₂
(Sheet 1 of 5)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990 (Gg)	(Years 1991 to latest reported year)	Change from base to latest reported year %
1. Energy				
A. Fuel Combustion (Sectoral Approach)				
1. Energy Industries				
2. Manufacturing Industries and Construction				
3. Transport				
4. Other Sectors				
5. Other				
B. Fugitive Emissions from Fuels				
1. Solid Fuels				
2. Oil and Natural Gas				
2. Industrial Processes				
A. Mineral Products				
B. Chemical Industry				
C. Metal Production				
D. Other Production				
E. Production of Halocarbons and SF ₆				
F. Consumption of Halocarbons and SF ₆				
G. Other				
3. Solvent and Other Product Use				
4. Agriculture				
A. Enteric Fermentation				
B. Manure Management				
C. Rice Cultivation				
D. Agricultural Soils				
E. Prescribed Burning of Savannas				
F. Field Burning of Agricultural Residues				
G. Other				

5. Land Use, Land-Use Change and Forestry⁽²⁾					
A. Forest Land					
B. Cropland					
C. Grassland					
D. Wetlands					
E. Settlements					
F. Other Land					
G. Other					
6. Waste					
A. Solid Waste Disposal on Land					
B. Waste-water Handling					
C. Waste Incineration					
D. Other					
7. Other (as specified in Summary I.A)					
Total CO₂ emissions including net CO₂ from LULUCF					
Total CO₂ emissions excluding net CO₂ from LULUCF					
Memo Items:					
International Bunkers					
Aviation					
Marine					
Multilateral Operations					
CO₂ Emissions from Biomass					

Note: All footnotes for this table are given at the end of the table on sheet 5.

Year
Submission
Country

TABLE 10 EMISSIONS TRENDS
CH₄
(Sheet 2 of 5)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
	(Gg)			
%				
1. Energy				
A. Fuel Combustion (Sectoral Approach)				
1. Energy Industries				
2. Manufacturing Industries and Construction				
3. Transport				
4. Other Sectors				
5. Other				
B. Fugitive Emissions from Fuels				
1. Solid Fuels				
2. Oil and Natural Gas				
2. Industrial Processes				
A. Mineral Products				
B. Chemical Industry				
C. Metal Production				
D. Other Production				
E. Production of Halocarbons and SF ₆				
F. Consumption of Halocarbons and SF ₆				
G. Other				
3. Solvent and Other Product Use				
4. Agriculture				
A. Enteric Fermentation				
B. Manure Management				
C. Rice Cultivation				
D. Agricultural Soils				
E. Prescribed Burning of Savannas				
F. Field Burning of Agricultural Residues				
G. Other				

5. Land Use, Land-Use Change and Forestry							
A. Forest Land							
B. Cropland							
C. Grassland							
D. Wetlands							
E. Settlements							
F. Other Land							
G. Other							
6. Waste							
A. Solid Waste Disposal on Land							
B. Waste-water Handling							
C. Waste Incineration							
D. Other							
7. Other (as specified in Summary I.A)							
Total CH ₄ emissions including CH ₄ from LULUCF							
Total CH ₄ emissions excluding CH ₄ from LULUCF							
Memo Items:							
International Bunkers							
Aviation							
Marine							
Multilateral Operations							
CO₂ Emissions from Biomass							

Note: All footnotes for this table are given at the end of the table on sheet 5.

TABLE 10 EMISSIONS TRENDS
N₂O
(Sheet 3 of 5)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990 (Gg)	(Years 1991 to latest reported year)	Change from base to latest reported year
I. Energy				
A. Fuel Combustion (Sectoral Approach)				
1. Energy Industries				
2. Manufacturing Industries and Construction				
3. Transport				
4. Other Sectors				
5. Other				
B. Fugitive Emissions from Fuels				
1. Solid Fuels				
2. Oil and Natural Gas				
2. Industrial Processes				
A. Mineral Products				
B. Chemical Industry				
C. Metal Production				
D. Other Production				
E. Production of Halocarbons and SF ₆				
F. Consumption of Halocarbons and SF ₆				
G. Other				
3. Solvent and Other Product Use				
4. Agriculture				
A. Enteric Fermentation				
B. Manure Management				
C. Rice Cultivation				
D. Agricultural Soils				
E. Prescribed Burning of Savannas				
F. Field Burning of Agricultural Residues				
G. Other				

5. Land Use, Land-Use Change and Forestry						
A. Forest Land						
B. Cropland						
C. Grassland						
D. Wetlands						
E. Settlements						
F. Other Land						
G. Other						
6. Waste						
A. Solid Waste Disposal on Land						
B. Waste-water Handling						
C. Waste Incineration						
D. Other						
7. Other (as specified in Summary I.A)						
Total N ₂ O emissions including N ₂ O from LULUCF						
Total N ₂ O emissions excluding N ₂ O from LULUCF						
Memo Items:						
International Bunkers						
Aviation						
Marine						
Multilateral Operations						
CO₂ Emissions from Biomass						

Note: All footnotes for this table are given at the end of the table on sheet 5.

Year
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**TABLE 10 EMISSION TRENDS
HFCs, PFCs and SF₆
(Sheet 4 of 5)**

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990 (Gg)	(Years 1991 to latest reported year)	Change from base to latest reported year %
Emissions of HFCs⁽³⁾ - (Gg CO₂ equivalent)				
HFC-23				
HFC-32				
HFC-41				
HFC-43- 10mee				
HFC-125				
HFC-134				
HFC-134a				
HFC-152a				
HFC-143				
HFC-143a				
HFC-227ea				
HFC-236fa				
HFC-245ca				
Unspecified mix of listed HFCs ⁽⁴⁾ - (Gg CO ₂ equivalent)				
Emissions of PFCs⁽³⁾ - (Gg CO₂ equivalent)				
CF ₄				
C ₂ F ₆				
C ₃ F ₈				
C ₄ F ₁₀				
c-C ₄ F ₈				
C ₅ F ₁₂				
C ₆ F ₁₄				
Unspecified mix of listed PFCs ⁽⁴⁾ - (Gg CO ₂ equivalent)				
Emissions of SF₆⁽³⁾ - (Gg CO₂ equivalent)				
SF ₆				

Note: All footnotes for this table are given at the end of the table on sheet 5.

**TABLE 10 EMISSION TRENDS
SUMMARY
(Sheet 5 of 5)**

Year
Submission
Country

GREENHOUSE GAS EMISSIONS	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from base to latest reported year (%)
	CO ₂ equivalent (Gg)			
CO ₂ emissions including net CO ₂ from LULUCF				
CO ₂ emissions excluding net CO ₂ from LULUCF				
CH ₄ emissions including CH ₄ from LULUCF				
CH ₄ emissions excluding CH ₄ from LULUCF				
N ₂ O emissions including N ₂ O from LULUCF				
N ₂ O emissions excluding N ₂ O from LULUCF				
HFCs				
PFCs				
SF ₆				
Total (including LULUCF)				
Total (excluding LULUCF)				

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990 CO ₂ equivalent (Gg)	(Years 1991 to latest reported year)	Change from base to latest reported year (%)
1. Energy				
2. Industrial Processes				
3. Solvent and Other Product Use				
4. Agriculture				
5. Land Use, Land-Use Change and Forestry ⁽⁵⁾				
6. Waste				
7. Other				
Total (including LULUCF)⁽⁵⁾				

⁽¹⁾ The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the COP. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

⁽²⁾ Fill in net emissions/removals as reported in table Summary 1.A. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

⁽³⁾ Enter actual emissions estimates. If only potential emissions estimates are available, these should be reported in this table and an indication for this be provided in the documentation box. Only in these rows are the emissions expressed as CO₂ equivalent emissions.

⁽⁴⁾ In accordance with the UNFCCC reporting guidelines, HFC and PFC emissions should be reported for each relevant chemical. However, if it is not possible to report values for each chemical (i.e. mixtures, confidential data, lack of disaggregation), this row could be used for reporting aggregate figures for HFCs and PFCs, respectively. Note that the unit used for this row is Gg of CO₂ equivalent and that appropriate notation keys should be entered in the cells for the individual chemicals.

⁽⁵⁾ Includes net CO₂, CH₄ and N₂O from LULUCF.

Documentation box:

- Parties should provide detailed explanations on emissions trends in Chapter 2: Trends in Greenhouse Gas Emissions and, as appropriate, in the corresponding Chapters 3 - 9 of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table.
- Use the documentation box to provide explanations if potential emissions are reported.

Decision 15/CP.11

Issues relating to adjustments under Article 5, paragraph 2, of the Kyoto Protocol

The Conference of the Parties,

Recalling its decisions 21/CP.7 and 20/CP.9,

Having considered the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice regarding the completion of the technical guidance on adjustments,

1. *Decides* to incorporate the technical guidance on methodologies for adjustments under Article 5, paragraph 2, of the Kyoto Protocol, contained below in the annex to this decision, into the annex of draft decision -/CMP.1 (*Article 5.2*) attached to decision 21/CP.7;¹

2. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt draft decision -/CMP.1 (*Issues relating to adjustments under Article 5, paragraph 2, of the Kyoto Protocol*) below,² to replace draft decision -/CMP.1 (*Technical guidance on methodologies for adjustments under Article 5, paragraph 2, of the Kyoto Protocol*) attached to decision 20/CP.9.

¹ The annex containing the technical guidance on methodologies for adjustments under Article 5, paragraph 2, of the Kyoto Protocol is not reproduced here. Following the adoption of decision 15/CP.11, the technical guidance (originally contained in FCCC/SBSTA/2005/4/Add.1) was incorporated into the annex of the draft decision attached to decision 21/CP.7. This draft decision was adopted by the COP/MOP as 20/CMP.1 (FCCC/KP/CMP/2005/8/Add.3).

² This draft decision was adopted unamended by the COP/MOP as decision 21/CMP.1 (FCCC/KP/CMP/2005/8/Add.3).

Draft decision -/CMP.1

Issues relating to adjustments under Article 5, paragraph 2, of the Kyoto Protocol

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

Having considered decisions 21/CP.7, 23/CP.7, 20/CP.9 and -/CP.11 (Issues relating to adjustments under Article 5, paragraph 2, of the Kyoto Protocol),

1. *Requests* that lead reviewers, as defined in paragraphs 36–42 of the guidelines for review under Article 8 of the Kyoto Protocol (decision 23/CP.7), collectively consider and make recommendations on:

- (a) Means to improve the consistent application, by expert review teams, of the technical guidance on methodologies for adjustments under Article 5, paragraph 2, of the Kyoto Protocol, especially the approaches to ensure conservativeness of adjusted estimates;
- (b) The development and regular update of the information in the inventory review resources listed in appendix I to the technical guidance;
- (c) Means to ensure a common approach in applying the provisions of paragraph 57 of the technical guidance and to limit the flexibility given to the expert review teams in this regard, if considered necessary;
- (d) Updating, as appropriate, before the beginning of reporting for the commitment period and thereafter, whenever necessary, the tables of conservativeness factors included in appendix III to the technical guidance, including the underlying construction and structure of the uncertainty bands of those tables;

2. *Requests* the secretariat to include any recommendations from the collective consideration of the lead reviewers in their annual report, referred to in paragraph 40 of the guidelines for review under Article 8 of the Kyoto Protocol, to the Subsidiary Body for Scientific and Technological Advice for its consideration;

3. *Requests* the Subsidiary Body for Scientific and Technological Advice, following the consideration of the report referred to in paragraph 2 above, to take any appropriate action pursuant to the recommendations from lead reviewers referred to in paragraph 1 (c) and (d) above;

4. *Requests* the secretariat, following the collective recommendation of lead reviewers, to regularly update the information in the inventory review resources listed in appendix I to the technical guidance;

5. *Requests* the secretariat to archive information on adjustments contained in review reports and other relevant information, and make it available and easily accessible for expert review teams;

6. *Decides* that with respect to any adjustments applied retroactively in accordance with paragraph 12 of the technical guidance, only the adjustment applied for the inventory year under review shall be relevant for the eligibility requirement laid out in paragraph 3 (e) of draft decision -/CMP.1 (*Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol*) attached to decision 22/CP.7.

*1st plenary meeting
28 November 2005*
