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Agenda item 8 (c)
Methodological issues under the Kyoto Protocol
Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol

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

Draft conclusions proposed by the Chair

1. The Subsidiary Body for Scientific and Technological Advice (SBSTA) concluded its consideration of the information included in annex I of its report on its twenty-seventh session.¹
2. The SBSTA requested the secretariat to integrate the formulae contained in the annex to these conclusions into the CRF Reporter module being developed in accordance with decision 6/CMP.3, related to the table “Information table on accounting for activities under Article 3.3 and 3.4 of the Kyoto Protocol”, in order to facilitate reporting by Parties included in Annex I to the Convention under Article 3, paragraphs 3 and 4, of the Kyoto Protocol.
3. The SBSTA noted that the secretariat, in implementing the international transaction log (ITL), should ensure that, when carrying out the checks needed for operation of the ITL, full account is taken of decision 16/CMP.1.

¹ FCCC/SBSTA/2007/16.

**Calculation of accounting quantities for activities under Article 3,
paragraphs 3 and 4**

Table 1 shows in a tabular format the calculation of the accounting quantity for each of the activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, for the first commitment period. Symbols and formulae used in the table are explained on the following pages.

Table. Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4

INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLE 3, PARAGRAPHS 3 AND 4, OF THE KYOTO PROTOCOL

Country _____
 Inventory Year _____
 Submission _____
 Commitment period accounting
 Annual accounting
 Number of the reported year in the commitment period: n

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	BY ⁽⁵⁾	Net emissions/removals ⁽¹⁾						Accounting Parameters ⁽⁷⁾	Accounting Quantity ⁽⁸⁾
		2008	2009	2010	2011	2012	Total ⁽⁶⁾		
		(Gg CO ₂ equivalent)							
A. Article 3.3 activities									
A.1. Afforestation and Reforestation									AQAR _T
A.1.1. Units of land not harvested since the beginning of the commitment period ⁽²⁾		AR ^{nh} _t	AR ^{nh} _t	AR ^{nh} _t	AR ^{nh} _t	AR ^{nh} _t	AR ^{nh} _T		AQAR ^{nh} _T
A.1.2. Units of land harvested since the beginning of the commitment period ⁽²⁾									AQAR ^h _T
[specify identification code]		AR ^{h1} _t	AR ^{h1} _t	AR ^{h1} _t	AR ^{h1} _t	AR ^{h1} _t	AR ^{h1} _T		AQAR ^{h1} _T
		AR ^{h2} _t	AR ^{h2} _t	AR ^{h2} _t	AR ^{h2} _t	AR ^{h2} _t	AR ^{h2} _T		AQAR ^{h2} _T
		AR ^{h3} _t	AR ^{h3} _t	AR ^{h3} _t	AR ^{h3} _t	AR ^{h3} _t	AR ^{h3} _T		AQAR ^{h3} _T
A.2. Deforestation		D _t	D _t	D _t	D _t	D _t	D _T		AQD _T
B. Article 3.4 activities									
B.1. Forest Management (if elected)		FM _t	FM _t	FM _t	FM _t	FM _t	FM _T		AQ _{FM}
3.3 offset ⁽³⁾								OFF _{ARD}	AQ _{OFF}
FM cap ⁽⁴⁾								CAP	AQ _{CAP}
B.2. Cropland Management (if elected)	CM _{BY}	CM _t	CM _t	CM _t	CM _t	CM _t	CM _T	CM _{net}	AQ _{CM} _T
B.3. Grazing Land Management (if elected)	GLM _{BY}	GLM _t	GLM _t	GLM _t	GLM _t	GLM _t	GLM _T	GLM _{net}	AQ _{GLM} _T
B.4. Revegetation (if elected)	RV _{BY}	RV _t	RV _t	RV _t	RV _t	RV _t	RV _T	RV _{net}	AQ _{RV} _T

(1) All values are reported in table 5(KP) of the CRF for the relevant inventory year as reported in the current submission and are automatically entered in this table.
 (2) In accordance with paragraph 4 of the annex to decision 16/CMP.1, debits resulting from harvesting during the first commitment period following Afforestation and Reforestation since 1990 shall not be greater than credits accounted for on that unit of land.
 (3) In accordance with paragraph 10 of the annex to decision 16/CMP.1, for the first commitment period, a Party included in Annex I that incurs a net source of emissions under the provisions of Article 3.3 may account for anthropogenic greenhouse gas emissions by sources and removals by sinks in areas under Forest Management under Article 3.4, up to a level that is equal to the net source of emissions under the provisions of Article 3.3, but not greater than 9.0 megatonnes of carbon times five, if the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990 is equal to, or larger than, the net source of emissions incurred under Article 3.3.
 (4) In accordance with paragraph 11 of the annex to decision 16/CMP.1, for the first commitment period only, additions to and subtractions from the assigned amount of a Party resulting from Forest Management under Article 3.4, after the application of paragraph 10 of the annex to decision 16/CMP.1 and resulting from Forest Management project activities undertaken under Article 6, shall not exceed the value inscribed in the appendix of the annex to decision 16/CMP.1, times five.
 (5) Net emissions and removals in the Party's base year, as established by decision 9/CP.2.
 (6) Cumulative net emissions and removals for all years of the commitment period reported in the current submission.
 (7) The values in the cells "3.3 offset" and "FM cap" are absolute values.
 (8) The accounting quantity is the total quantity of units to be added to or subtracted from a Party's assigned amount for a particular activity in accordance with the provisions of Article 7.4 of the Kyoto Protocol.

Key to symbols used in table

AR_t^{nh} = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO₂ eq

AR_t^{hx} = net emissions and removals for a particular land unit (x) in category A.1.2 for commitment period year t, in Gg CO₂ eq

D_t = net emissions and removals for category A.2 for commitment period year t, in Gg CO₂ eq

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO₂ eq and multiplied by five.

FM_t = net emissions and removals for category B.1 for commitment period year t, in Gg CO₂ eq

CM_{BY} = net emissions and removals for category B.2 for the Party's base year, in Gg CO₂ eq

CM_t = net emissions and removals for category B.2 for commitment period year t in Gg CO₂ eq

GLM_{BY} = net emissions and removals for category B.3 for the Party's base year, in Gg CO₂ eq

GLM_t = net emissions and removals for category B.3 for commitment period year t in Gg CO₂ eq

RV_{BY} = net emissions and removals for category B.4 for the Party's base year, in Gg CO₂ eq

RV_t = net emissions and removals for category B.4 for commitment period year t in Gg CO₂ eq

Afforestation and Reforestation

AR_t^{nh} = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO₂ eq

$$AR_T^{nh} = \sum_{t=2008}^N (AR_t^{nh}),$$

where N is the most recently reported year of the commitment period

$$AQAR_T^{nh} = AR_T^{nh}$$

AR_t^{hx} = net emissions and removals for a particular land unit in category A.1.2 for commitment period year t, in Gg CO₂ eq

$$AR_T^{hx} = \sum_{t=2008}^N (AR_t^{hx}) \text{ for a particular land unit (x),}$$

where N is the most recently reported year of the commitment period

$$AQAR_T^{hx}: \text{ If } AR_T^{hx} \geq 0, \text{ then } AQAR_T^{hx} = 0, \text{ else } AQAR_T^{hx} = AR_T^{hx}$$

$$AQAR_T^h = \sum_{x=1}^U AQAR_T^{hx},$$

where U is the last unit of land harvested

$$AQAR_T = AQAR_T^{nh} + AQAR_T^h$$

Deforestation

D_t = net emissions and removals for category A.2 for commitment period year t, in Gg CO₂ eq

$D_T = \sum_{t=2008}^N (D_t)$, where N is the most recently reported year of the commitment period

$AQD_T = D_T$

Forest Management

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO₂ eq and multiplied by 5.

$AQAR_T$ = total accounting quantity for afforestation and reforestation.

AQD_T = total accounting quantity for deforestation.

OFF_{ARD} :

IF $(AQAR_T + AQD_T) \leq 0$, then $OFF_{ARD} = 0$; else

IF $(AQAR_T + AQD_T) < 165,000$, then $OFF_{ARD} = (AQAR_T + AQD_T)$;

else $OFF_{ARD} = 165,000$

FM_t = net emissions and removals for category B.1 for commitment period year t, in Gg CO₂ eq

$FM_T = \sum_{t=2008}^N (FM_t)$, where N is the most recently reported year of the commitment period

AQ_{OFF} :

If the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990¹ is equal to, or larger than, the net source of emissions incurred under Article 3, paragraph 3,²

then if $(OFF_{ARD} = 0$ or $FM_T \geq 0)$, then $AQ_{OFF} = 0$;

else if $|FM_T| < OFF_{ARD}$ then $AQ_{OFF} = FM_T$;

else $AQ_{OFF} = -OFF_{ARD}$

else $AQ_{OFF} = 0$

AQ_{CAP} :

If $|FM_T - AQ_{OFF}| \leq CAP$, then $AQ_{CAP} = FM_T - AQ_{OFF}$,

else if $FM_T - AQ_{OFF} < 0$, then $AQ_{CAP} = -CAP$; else $AQ_{CAP} = CAP$

$AQ_{FM} = AQ_{CAP} + AQ_{OFF}$

¹ Without prejudice to paragraph 10 of the annex to decision 16/CMP.1 this test is valid only when using the absolute value of the total anthropogenic greenhouse gas emissions by sources and removals by sinks.

² The Party should provide information in the NIR on whether this condition has been met.

Cropland Management

CM_{BY} = net emissions and removals for category B.2 for the Party's base year, in
Gg CO₂ eq

CM_t = net emissions and removals for category B.2 for commitment period year t in
Gg CO₂ eq

$CM_T = \sum_{t=2008}^N (CM_t)$, where N is the most recently reported year of the commitment
period

CP_N = number of years reported since the beginning of the commitment period,
 $CP_N = N - 2007$, where N is the most recently reported year of the commitment period.

$CM_{net} = CM_{BY} * CP_N$

$AQCM_T = CM_T - CM_{net}$

Grazing Land Management

GLM_{BY} = net emissions and removals for category B.3 for the Party's base year, in
Gg CO₂ eq

GLM_t = net emissions and removals for category B.3 for commitment period year t in
Gg CO₂ eq

$GLM_T = \sum_{t=2008}^N (GLM_t)$, where N is the most recently reported year of the commitment
period.

CP_N = number of years reported since the beginning of the commitment period,
 $CP_N = N - 2007$, where N is the most recently reported year of the commitment period.

$GLM_{net} = GLM_{BY} * CP_N$

$AQGLM_T = GLM_T - GLM_{net}$

Revegetation

RV_{BY} = net emissions and removals for category B.4 for the Party's base year, in
Gg CO₂ eq

RV_t = net emissions and removals for category B.4 for commitment period year t, in
Gg CO₂ eq

$RV_T = \sum_{t=2008}^N (RV_t)$, where N is the most recently reported year of the commitment
period

CP_N = number of years reported since the beginning of the commitment period,
 $CP_N = N - 2007$, where N is the most recently reported year of the commitment period.

$RV_{net} = RV_{BY} * CP_N$

$AQRV_T = RV_T - RV_{net}$