



---

**Subsidiary Body for Scientific and Technological Advice**

**Thirty-seventh session**

**Doha, 26 November to 1 December 2012**

Agenda item 12(c)

**Methodological issues under the Kyoto Protocol**

**Implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol**

**Implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol**

**Draft conclusions proposed by the Chair**

1. The Subsidiary Body for Scientific and Technological Advice (SBSTA) has advanced its work on assessing and addressing the implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol. The SBSTA agreed to invite the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) at its eighth session to provide further guidance in order to resolve outstanding issues.

2. The SBSTA agreed to forward a draft decision on the implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol, for consideration and adoption by the CMP at its eighth session. The draft decision is contained in the annex to these conclusions.

## Annex

[English only]

### **Implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol**

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

*Recalling its decisions 2/CMP.1, 3/CMP.1, 9/CMP.1, 11/CMP.1, 12/CMP.1, 13/CMP.1, 14/CMP.1, 15/CMP.1, 16/CMP.1, 17/CMP.1, 18/CMP.1, 19/CMP.1, 20/CMP.1, 22/CMP.1, 27/CMP.1, 6/CMP.3, 1/CMP.7, 2/CMP.7, 3/CMP.7, 4/CMP.7 and 5/CMP.7,*

*Also recalling, in particular, its decision that the second commitment period under the Kyoto Protocol shall begin on 1 January 2013,*

*Emphasizing the importance of commencing the implementation of the second commitment period without delay,*

*[Taking note that Parties included in Annex I without commitments inscribed in the third column of Annex B to the Kyoto Protocol may apply to the extent possible any provisions in this decision, [in accordance with] [relevant decisions on methodological issues related to the Kyoto Protocol] [any relevant provisions of decision 1/CMP.8] ]*

1. *Agrees* that decision 5/CMP.7 does not result in any modification to the previous decisions;
2. *Decides* that each Party included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol, as contained in [the annex [*update references in line with final text from AWG-KP*] to decision 1/CMP.8 shall submit to the secretariat, by 15 April 2015, a report to facilitate the calculation of its assigned amount pursuant to Article 3, paragraphs [7 and 8],[*update references in line with final text from AWG-KP*] for the second commitment period and to demonstrate its capacity to account for its emissions and assigned amount;<sup>1</sup>
3. *Decides* that for the second commitment period, the report to facilitate the calculation of the assigned amount for the second commitment period shall include the information specified in appendix I to this decision;
4. *Decides* that for the purposes of reporting of land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, for the second commitment period, [Parties included in Annex I] [Parties included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol] shall include the information specified in appendix II to this decision in its annual greenhouse gas inventory in accordance with Article 5, paragraph 2, of the Kyoto Protocol which shall be submitted starting with the annual inventory for the first year of the second commitment period;
5. Option 1 [*Decides* that paragraph 23 of the annex to decision 13/CMP.1 does not apply for the second commitment period and also decides that for the purposes of the second commitment period, each Party included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol shall, [prior to any transactions of its

---

<sup>1</sup> Hereinafter referred to as the report to facilitate the calculation of the assigned amount.

[AAUs issued for the second commitment period] [assigned amount units taking place for the second commitment period],] issue a quantity of assigned amount units equivalent to its assigned amount pursuant to Article 3, paragraphs [7 and 8,][*update references in line with final text from AWG-KP*], calculated and recorded in accordance with the provisions of paragraphs 5–10 of the annex to decision 13/CMP.1, in its national registry.][ Paragraph 5 of the annex to decision 13/CMP.1 shall apply mutatis mutandis to the second commitment period.] *Further decides* that following such issuance transactions of these assigned amount units issued for the second commitment period may take place;]

5. Option 2 [*Decides* that prior to any transactions valid for the second commitment period a Party in Annex I to the Convention must have a quantified emissions limitation and reduction commitment set out in the third column of Annex B to the Kyoto Protocol]

6. *Decides* that each Party included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol shall submit its first standard electronic format for reporting Kyoto Protocol units for the second commitment period in conjunction with its first annual inventory submission for that commitment period;

7. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue to assess and address the implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on the relevant decisions adopted for the first commitment period, with the aim of finalizing its consideration and proposing for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its ninth session any changes to such decisions, noting that some of this work may only be completed by the Conference of the Parties serving as the meeting of the Parties at its tenth session;

8. *Requests* the Subsidiary Body for Scientific and Technological Advice to initiate the consideration of any supplementary reporting tables required for the reporting of land use, land-use change and forestry activities under Articles 3, paragraphs 3 and 4, for the reporting in the second commitment period in parallel with the consideration of any supplementary methodological guidance resulting from the work of the Intergovernmental Panel on Climate Change referred to in paragraph 8 of decision 2/CMP.7 and in the conclusions of the Subsidiary Body for Scientific and Technological Advice at its thirty-third session, with the aim of completing this work by the Conference of the Parties serving as the meeting of the Parties at its ninth session;<sup>2</sup>

9. *Invites* Parties to submit to the secretariat, by 15 February 2013, further views and proposals or elements of proposals to address the implications referred to in paragraphs 7 and 8 above;

10. *Requests* the secretariat, subject to the availability of financial resources, to implement the measures necessary to enable the implementation of this decision, including, as appropriate:

(a) Organizing a workshop, prior to the thirty-eighth session of the Subsidiary Body for Scientific and Technological Advice with the aim of facilitating the work of the Subsidiary Body for Scientific and Technological Advice under the mandate in paragraph 7 above; the report on the workshop shall be considered by the Subsidiary Body for Scientific and Technological Advice at its thirty-eighth session;

(b) Organizing a workshop, to be held prior to the thirty-ninth session of the Subsidiary Body for Scientific and Technological Advice, to facilitate the work on the common reporting format tables for land use, land-use change and forestry activities under

---

<sup>2</sup> FCCC/SBSTA/2010/13, paragraph 72.

Article 3, paragraphs 3 and 4; the report on the workshop shall be considered by the Subsidiary Body for Scientific and Technological Advice at its thirty-ninth session;

(c) Make the submissions referred to in paragraph 9 above available and to compile them into a miscellaneous document before the workshop referred to in paragraph 10(a) above;

11. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat pursuant to the provisions contained in paragraph 10 above;

12. *Option 1* [*Recognizes* that in the absence of adequate additional funding, as indicated in the budgetary estimates referred to above, the secretariat may not be in a position to undertake the requested activities;

13. *Invites* Parties to make voluntary contributions to the Trust Fund for Supplementary Activities to support the activities referred to in paragraph 10 above.]

14. *Option 2* (replacing paragraphs 12–13 above) [*Requests* that the actions for the secretariat called for in this decision be undertaken subject to the availability of financial resources.]

## Appendix I

### Report to facilitate the calculation of the assigned amount

1. The report to facilitate the calculation of the assigned amount pursuant to Article 3, paragraphs [7 and 8],[*update references in line with final text from AWG-KP*] for the second commitment period and to demonstrate the capacity of Annex B Parties to account for their emissions and assigned amounts shall contain the following information:

(a) [Complete inventories of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol, recalculated in accordance with decision 4/CMP.7 for all years from 1990, or another approved base year or period under Article 3, paragraph 5, to the most recent year available, prepared in accordance with Article 5, paragraph 2, and relevant decisions of the CMP, taking into account any decisions of the COP. If the report pursuant paragraph 1 is submitted at the due date for submission of the annual GHG inventories, only one inventory submission should be provided and both reports should be submitted in conjunction;]

(b) The identification of its selected base year for hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride in accordance with Article 3, paragraph 8, for those Annex I Parties that did not have a quantified emission limitation and reduction target in the first commitment period and the identification of its selected base year for nitrogen trifluoride in accordance with Article 3, paragraph 8bis, for all Annex I Parties with a quantified emission limitation and reduction target for the second commitment period;

(c) The agreement under Article 4 for the second commitment period, where the Party has reached such an agreement to fulfil its commitments under Article 3 jointly with other Parties;

(d) The calculation of its assigned amount pursuant to Article 3, [paragraphs 7bis, 8 and 8bis], on the basis of its [complete] inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol [, in accordance with decision 4/CMP.7] [due by 15 April 2015]. The inventory shall include a recalculated time series of emissions by sources and removals by sinks of greenhouse gases, including base year emissions for the second commitment period, in accordance with decision 4/CMP.7, paragraph 17;

(e) The calculation of its commitment period reserve in accordance with decision 11/CMP.1;

(f) The identification of its selection of single minimum values for tree crown cover, land area and tree height for use in accounting for its activities under Article 3, paragraphs 3 and 4, for those Parties included in Annex I that did not select a definition of forest for the first commitment period, together with a justification of the consistency of those values with the information that has been historically reported to the Food and Agriculture Organization of the United Nations or other international bodies, and in the event of a difference, an explanation of why and how such values were chosen, in accordance with decisions 16/CMP.1[, 2/CMP.6] and 2/CMP.7. For those Parties that selected their forest definition for the first commitment period, the definition for the second commitment period shall be the same;

(g) Identification of its election of activities under Article 3, paragraph 4, for inclusion in its accounting for the second commitment period, in addition to those activities under Article 3, paragraph 4, that were elected in the first commitment period, together with information on how its national system under Article 5, paragraph 1, will identify land areas associated with all additional elected activities and how it ensures that land that was

accounted for under activities under Article 3, paragraphs 3 and 4, in the first commitment period continues to be accounted for in subsequent commitment periods, in accordance with decisions 16/CMP.1[, 2/CMP.6] and 2/CMP.7;

(h) Identification of whether, for each activity under Article 3, paragraphs 3 and 4, it intends to account annually or for the entire commitment period;

(i) [Identification of whether it intends using a forest management reference level based on a projection;

(i)bis Identification, if a forest management reference level is based on a projection, of whether it intends to account for emissions from harvested wood products originating from forests prior to the start of the second commitment period;

(i)ter Information on how it will ensure consistency in the treatment of the harvested wood products pool in the second commitment period, including information of what technical corrections, if any, have been made to ensure consistency, including applying Intergovernmental Panel on Climate Change methods for ensuring time-series consistency (e.g. overlap with historical data) and information on how these corrections were made;]

[Option 1: (j) Identification of whether it intends to exclude from the accounting in the second commitment period emissions from natural disturbances in areas under afforestation and reforestation under Article 3, paragraph 3, and[/or] under forest management under Article 3, paragraph 4, that in any single year exceed [the respective] background level[ or levels] in accordance with paragraph in accordance with paragraphs 33 and 34 of decision 2/CMP.7 [and any relevant supplementary and good practice guidance developed by the IPCC and adopted by the CMP;]

[Option 2: (j) The forest management reference level<sup>3</sup> as included in the appendix to decision 2/CMP.7;

(j)bis Information on how emissions/removals from harvested wood products originating from forests prior to the start the second commitment period have been calculated in the reference level in accordance with paragraph 16 in the annex to decision 2/CMP.7;

(j)ter Information if it intends to apply the provisions to exclude emissions from natural disturbances from the accounting for forest management under Article 3, paragraph 4, in which case the values for a background level for natural disturbances and a margin, if needed, shall be provided in accordance with paragraph 33(a) of the annex to decision 2/CMP.7 in accordance with paragraphs 33 and 34 of decision 2/CMP.7 [and any relevant supplementary and good practice guidance developed by the IPCC and adopted by the CMP. The inventory report of 2015 shall contain information on how the background level has been estimated and information on how it avoids the expectation of net credits or net debits during the commitment period, including information on how a margin is established, if a margin is needed;

(j)quarter Information if it intends to apply the provisions to exclude emissions from natural disturbances from the accounting for afforestation and reforestation under Article 3, paragraph 3, in which case the values for a background level for natural disturbances and a margin, if needed, shall be provided in accordance with paragraph 33(b) of the annex to decision 2/CMP.7. The 2015 submission of the national inventory report shall contain information on how the background level has been estimated and information

---

<sup>3</sup> Parties shall include the submission pursuant to decision 2/CMP.6, paragraph 4, and the corresponding technical assessment report pursuant to decision 2/CMP.6, paragraph 5, as annexes to its report to facilitate the calculation of its assigned amount.

on how it avoids the expectation of net credits or net debits during the commitment period, including information on how a margin is established, if a margin is needed;]

[Option 3: (j) Identification of whether it intends to account for natural disturbances under forest management under Article 3, paragraph 4, during the second commitment period in accordance with paragraphs 33 and 34 of decision 2/CMP.7 [and any relevant supplementary and good practice guidance developed by the IPCC and adopted by the CMP;

(j)bis Provision of country-specific information on its forest management background level of emissions associated with annual natural disturbances that have been included in its forest management reference level;

(j)ter Indication of its intension to account for natural disturbances under forest management, information on how the background level has been estimated and information on how it avoids the expectation of net credits or net debits during the commitment period, including information on how a margin is established, if a margin is needed;]

(k) A description of its national system in accordance with Article 5, paragraph 1, reported in accordance with the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol for those Annex I Parties that did not have a quantified emission limitation and reduction target in the first commitment period;

(l) A description of its national registry, reported in accordance with the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol, for those Annex I Parties that did not have a quantified emission limitation and reduction target in the first commitment period.

## Appendix II

### Information on land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, that shall be included in the annual greenhouse gas inventory

5. Each Party included in Annex I shall include in its annual<sup>3</sup> greenhouse gas inventory information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry activities under Article 3, paragraph 3, [forest management under Article 3, paragraph 4](#), and, if any, elected activities under Article 3, paragraph 4, in accordance with Article 5, paragraph 2, as elaborated by any [supplementary and good practice guidance of the Intergovernmental Panel on Climate Change \(IPCC\)](#) in accordance with ~~relevant decisions of the COP/MOP on land use, land-use change and forestry<sup>2</sup>/CMP.7~~ and as adopted ~~[or encouraged]~~, and with any subsequent clarifications, [by the Conference of Parties](#). Estimates for Article 3, paragraphs 3 and 4, shall be clearly distinguished from anthropogenic emissions from the sources listed in Annex A to the Kyoto Protocol. In reporting the information requested above, each Party included in Annex I shall include the reporting requirements specified in paragraphs 6 to 9 below, taking into consideration the [information communicated as part of the report to establish the assigned amount under paragraph 6 of decision -/CMP.8 \(Modalities for the accounting of assigned amounts under Article 7, paragraph 4\)](#)~~selected values in accordance with paragraph 16 of the annex to decision 16/CMP.1.~~

6. General information to be reported for activities under Article 3, paragraph 3, [forest management](#) and any elected activities<sup>4</sup> under Article 3, paragraph 4, shall include:

(a) Information on how inventory methodologies have been applied taking into account ~~any the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, any relevant supplementary [methodology developed by the~~ Intergovernmental Panel on Climate Change] and [\[good practice guidance of the Intergovernmental Panel on Climate Change adopted or encouraged by the CMP, and any subsequent clarifications agreed by the CMP for the second commitment period\]](#) ~~any good practice guidance on land use, land-use change and forestry agreed by the COP~~ and recognizing the principles as laid out in decision[s] 16/CMP.1 [\[and 2/CMP.6\] \[and the rules and modalities for accounting laid out in decision 2/CMP.7 for the second commitment period\]](#);

(b) The geographical location of the boundaries of the areas that encompass:

(ii) Units of land subject to activities under Article 3, paragraph 3, which would otherwise be included in land subject to [forest management or](#) elected activities under Article 3, paragraph 4, under the provisions of paragraph ~~8-9~~ of the annex to decision ~~16~~2/CMP.17;

(iii) Land subject to [forest management \[in the second commitment period\]](#) and to elected activities under Article 3, paragraph 4;

(iv) The information aims to ensure that units of land and areas of land are identifiable. Parties are encouraged to elaborate on this information on the basis of any relevant decisions of the Conference of the Parties serving as the Meeting of the Parties on

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

<sup>4</sup> The elected activities shall be the same as those identified in the Party's report referred to in paragraph 8 of the annex to decision 13/CMP.1.



~~good practice methodological~~ guidance associated with land use, land-use change and forestry ~~under Article 8~~;

(e)bis Option 1 ~~When a Party applies the provisions for natural disturbances to its accounting in the second commitment period, it shall provide information demonstrating that emissions from natural disturbances in any single year exceed the background level, including a margin, where a margin is needed pursuant to paragraph 33 of the annex to decision 2/CMP.7. For this purpose, a Party shall, inter alia, include information in accordance with paragraphs 33 and 34 of the annex to decision 2/CMP.7:~~

~~(i) Showing that all lands subject to the exclusion due to natural disturbances are identified, including their geo-referenced location, year and type of disturbance;~~

~~(ii) Showing how annual emissions resulting from natural disturbances and the subsequent removals during the commitment period in those areas are estimated and excluded from the accounting;~~

~~(iii) Showing that no land-use change has occurred on lands for which the provisions contained in paragraph 33 of the annex to decision 2/CMP.7 are applied and explaining the methods and criteria for identifying any future land-use changes on those land areas during the second commitment period;~~

~~(iv) That demonstrates that the events or circumstances were beyond the control of, and not materially influenced by, the Party in the commitment period, by demonstrating practicable efforts to prevent, manage or control the events or circumstances that led to the application of the provisions contained in paragraph 33 of the annex to decision 2/CMP.7;~~

~~(v) That demonstrates efforts taken to rehabilitate, where practicable, the land for which the provisions contained in paragraph 33 of the annex to decision 2/CMP.7 are applied;~~

~~(vi) Showing that emissions associated with salvage logging were not excluded from accounting.~~

(e)bis Option 2 ~~[When a Party applies the provisions for natural disturbances to its] [If a Party elects to exclude emissions and removals from natural disturbances from the] accounting in the second commitment period, it shall provide information in accordance with paragraphs 33–36 of the annex to decision 2/CMP.7 and any supplementary methodological guidance as agreed by the CMP.~~

(e)tris Option 1 ~~If a Party accounts for greenhouse gas emissions by sources and removals by sinks from the harvested wood products pool other than by instantaneous oxidation, information on emissions and removals resulting from changes in the harvested wood products pool removed from forests accounted for under Article 3, paragraphs 3 and 4, during the second commitment period, accounted for in accordance with decision 2/CMP.7]. The emission and removal estimates shall be provided separately for activities under Article 3, paragraphs 3 and 4. In addition to these emission and removal estimates, a Party shall include the following information:~~

~~(i) Transparent and verifiable activity data for the harvested wood products categories, for estimating the harvested wood products pool [for domestic and export markets, as appropriate] [as consumed domestically and exported, as appropriate];~~

~~(i)bis Transparent and verifiable activity data for the harvested wood categories of all harvested wood products which are imported, irrespective of their origin;~~

~~(ii) Information on [the] half-lives used in estimating the emissions and removals for these categories, [including] [or] information on country-specific [half-lives]~~

[data used to replace the default half-lives or otherwise account for harvested wood products in accordance with paragraphs 29 and 30 of the annex to decision 2/CMP.7], showing that [these] [the methodologies used] are at least as detailed and accurate as the default values given in paragraph 29 of the annex to decision 2/CMP.7;

(iii) If the forest management reference level is based on a projection, information on whether emissions from the harvested wood products pool originating from forests prior to the start of the second commitment period have been included in or excluded from the accounting;

(iv) Information on how emissions from the harvested wood products pool that have been accounted for during the first commitment period on the basis of instantaneous oxidation –have been excluded from the accounting for the second commitment period;

(v) Information showing that harvested wood products resulting from deforestation have been accounted on the basis of instantaneous oxidation;

(vi) Information showing that carbon dioxide emissions from harvested wood products in solid waste disposal sites [ , where separately accounted for, ]and from wood harvested for energy purposes have been accounted for based on instantaneous oxidation.

(e)tris Option 2 If a Party accounts for greenhouse gas emissions by sources and removals by sinks from the harvested wood products pool other than by instantaneous oxidation, information on emissions and removals resulting from changes in the harvested wood products pool removed from forests accounted for under Article 3, paragraphs 3 and 4, during the second commitment period, in accordance with decision 2/CMP.7 and any supplementary methodological guidance as agreed by the CMP.

7. (...)Article 3, paragraph 3, forest management and elected activities under Article 3, paragraph 4, (...).

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

(a) ~~Information on emissions and removals of greenhouse gases from lands harvested during the first commitment period following afforestation and reforestation on these units of land since 1990 consistent with the requirements under paragraph 4 of the annex to decision 16/CMP.1~~

9. Specific information to be reported for [any activity under Article 3, paragraph 4, elected in the first commitment period,] forest management and any elected activities<sup>7</sup> under Article 3, paragraph 4, shall include:

(b) (...) elect cropland management and/or grazing land management and/or revegetation and/or wetland drainage and rewetting, anthropogenic (...);

(c) (...) from [any activity under Article 3, paragraph 4, elected in the first commitment period,] forest management and any elected Article 3, paragraph 4, activities (...);

(c)bis Option 1 Information that demonstrates that all emissions arising from the conversion of natural forests to planted forests are included under forest management;

(c)bis Option 2 Information on how all emissions arising from the conversion of natural forests to planted forests are accounted for;

<sup>7</sup> See footnote 5.

(c)ter Option 1 Information that demonstrates methodological consistency between the reference level and reporting for forest management during the second commitment period, including the area accounted for, the treatment of harvested wood products, and the accounting of any emissions from natural disturbances;

(c)ter Option 2 Addition of paragraph c(ter) is not needed as it repeats paragraph 6.

(c)quater Any technical corrections made pursuant to paragraph 14 of the annex to decision 2/CMP.7 to ensure consistency between the reference level and reporting for forest management during the second commitment period, including explanations of how IPCC methods for ensuring time-series consistency were applied;

(c)quingies Option 1 [For the second commitment period, related to emissions by sources and removals by sinks resulting from the harvest and conversion of forest plantations to non-forest land, accounted under forest management, the following information] [If a Party includes in its accounting of forest management under Article 3, paragraph 4, anthropogenic greenhouse gas emissions by sources and removals by sinks resulting from the harvest and conversion of forest plantations, to non-forest land, information to demonstrate it has met the requirements in paragraphs 37, 38 and 39 of the annex to decision 2/CMP.7 and any relevant supplementary and good practice guidance developed by the IPCC and adopted by the CMP, including]:

- (i) Identification of all lands and associated carbon pools subject to paragraph 37 of the annex to decision 2/CMP.7, including georeferenced location and year of conversion;
- (ii) Demonstration that the forest plantation was first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990, and, if the forest plantation was re-established, that this last occurred on forest land through direct human-induced planting and/or seeding after 1 January 1960;
- (iii) Demonstration that a new forest of at least equivalent area to the harvested forest plantation is established through direct human-induced planting and/or seeding of non-forested land that did not contain forest on 31 December 1989;
- (iv) Demonstration that this newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation, and, if not, a debit would be generated under Article 3, paragraph 4.

(c)quingies Option 2 If a Party elects to account for emissions by sources and removals by sinks resulting from the harvest and conversion of forest plantations to non-forest land under forest management rather than under Article 3, paragraph 3, a Party shall include information that demonstrates that all lands and carbon pools associated with the conversion and reestablishment of forest under paragraphs 37 to 39 of the annex to decision 2/CMP.7 are identified, monitored, reported and accounted for in accordance with decision 2/CMP.7 and any relevant supplementary [methodology] and [any] good practice guidance [adopted] [agreed] by the CMP.

~~9(d) For Parties included in Annex I that elect to account for forest management, under Article 3, paragraph 4, information that indicates to what extent the anthropogenic greenhouse gas removal by sinks offsets the debit incurred under Article 3, paragraph 3, if any, consistent with the requirements under paragraph 10 of the annex to decision 16/CMP.1.]~~