



**Conference of the Parties serving as the meeting
of the Parties to the Kyoto Protocol**

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Reporting from and review of Parties included in Annex I¹**Annual compilation and accounting report for the second commitment
period for Annex B Parties under the Kyoto Protocol****Annual compilation and accounting report for Annex B
Parties under the Kyoto Protocol****Note by the secretariat****Summary*

The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, by decision 13/CMP.1, requested the secretariat to begin publishing annual compilation and accounting reports after completion of the initial review under Article 8 of the Kyoto Protocol and resolution of any questions of implementation. This report contains: key initial accounting parameters reported by Parties to the Convention that are also Parties to the Kyoto Protocol with commitments inscribed in the third column of Annex B in the Doha Amendment to the Kyoto Protocol, as contained in the annex to decision 1/CMP.8, in the report to facilitate the calculation of the assigned amount for the second commitment period, where available; and data on greenhouse gas emissions as well as transactions and holdings of Kyoto Protocol units reported in 2015 and 2016 by Parties to the Convention that are also Parties to the Kyoto Protocol, which are provisional. The final values will be made available upon completion of the annual review for 2015² and 2016 and the review of the report to facilitate the calculation of the assigned amount for the second commitment period and resolution of any questions of implementation.

¹ The term “Party included in Annex I” is defined in Article 1, paragraph 7, of the Kyoto Protocol.

* This document was submitted after the due date in order to take into account the latest submissions from Parties.

² In accordance with decision 10/CMP.11, the review of the 2015 and 2016 greenhouse gas inventory submissions from Parties included in Annex I to the Convention that are also Parties to the Kyoto Protocol, including the review of the supplementary information submitted under Article 7, paragraph 1, of the Kyoto Protocol, was ongoing at the time of publication of this document.

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I. Introduction

A. Mandate

1. Parties to the Convention that are also Parties to the Kyoto Protocol with commitments inscribed in Annex B to the Kyoto Protocol (Annex B Parties) were required to start reporting supplementary information under Article 7, paragraph 1, of the Kyoto Protocol with the inventory submission due under the Convention for the first year of the commitment period after the Protocol had entered into force for that Party.³ The information reported shall include the following:

(a) Greenhouse gas (GHG) emissions from the sources listed in Annex A to the Kyoto Protocol, submitted as part of the annual GHG inventory;

(b) Anthropogenic GHG emissions by sources and removals by sinks from land use, land-use change and forestry (LULUCF) activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any other elected activities under Article 3, paragraph 4, of the Kyoto Protocol;

(c) Transactions and holdings of Kyoto Protocol units: emission reduction units (ERUs), certified emission reductions (CERs), temporary certified emission reductions, long-term certified emission reductions, assigned amount units (AAUs) and removal units.

2. The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP), by decisions 13/CMP.1 and 3/CMP.11, requested the secretariat to publish the annual compilation and accounting report after completion of the initial review under Article 8 of the Kyoto Protocol and resolution of any question of implementation relating to adjustments under Article 5, paragraph 2, of the Kyoto Protocol or to the assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment to the Kyoto Protocol as contained in the annex to decision 1/CMP.8, and to forward the report to the CMP, the Compliance Committee and each Party concerned.

B. Scope of the note

3. Given the exceptional circumstances in the transitional year of 2015, this annual compilation and accounting report for 2016 has been published prior to the completion of the review of the report to facilitate the calculation of the assigned amount for the second commitment period (hereinafter referred to as the initial report) under Article 8 of the Kyoto Protocol and the resolution of any question of implementation relating to adjustments under Article 5, paragraph 2, of the Kyoto Protocol or to the assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment. This initial review is taking place in conjunction with the review of the 2015 and 2016 greenhouse gas (GHG) inventory submissions of Parties included in Annex I⁴ in accordance with decision 10/CMP.11.

4. This report contains information on the initial accounting parameters for the second commitment period of the Kyoto Protocol as at 23 September 2016 and relevant supplementary information reported under Article 7, paragraph 1, of the Kyoto Protocol in 2016 as at 16 September 2016.

5. This report covers all 38 Annex B Parties. In addition to the initial accounting parameters for the second commitment period, it includes an overview of the provisional

³ Decision 15/CMP.1, paragraph 2.

⁴ The term "Party included in Annex I" is defined in Article 1, paragraph 7, of the Kyoto Protocol.

information reported by Parties in 2015 and 2016 as at 16 September 2016 on: (a) total GHG emissions from the sources listed in Annex A to the Kyoto Protocol reported for 2013 and 2014; (b) GHG emissions and removals from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any other elected activities under Article 3, paragraph 4, of the Kyoto Protocol for 2013 and 2014; and (c) transactions and holdings of Kyoto Protocol units as at 31 December 2014 and 2015.

6. This report is interim in nature because the information presented is provisional. The final values will be made available upon completion of the initial review, the annual review of the GHG inventories submitted in 2015⁵ and 2016 and resolution of any questions of implementation, and will be presented in future reports, as appropriate.

7. Information is also provided in this report on the eligibility of the 38 Annex B Parties to participate in the flexibility mechanisms under the Kyoto Protocol.

8. The report further provides information on the total quantities of AAUs, ERUs and CERs in the registry available for each Annex B Party for carry-over to the second commitment period of the Kyoto Protocol in accordance with decision 13/CMP.1, annex, paragraph 62(c), as concluded by the expert review teams following the true-up period review.⁶

9. Detailed information on assigned amounts of individual Annex B Parties and other accounting information provided under the Kyoto Protocol, where applicable, is contained in document FCCC/KP/CMP/2016/6/Add.1, which also contains relevant information reported in accordance with decision 2/CMP.8, paragraph 4, and decision 3/CMP.11, paragraph 14, and other information reported on a voluntary basis by Parties that do not have commitments inscribed in the third column of Annex B in the Doha Amendment (Japan, New Zealand and Russian Federation).

10. The initial reports and annual submissions of GHG inventories and accounting information reported by Parties are available on the UNFCCC website.⁷

C. Possible action by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol

11. The CMP may wish to consider the information contained in this document and to refer it to the Subsidiary Body for Implementation for its consideration with a view to providing the CMP with recommendations on further action, if required.

II. Quantities of Kyoto Protocol units that can be carried over from the first commitment period to the second commitment period of the Kyoto Protocol

12. Table 1 provides the total quantities of Kyoto Protocol units (AAUs, ERUs and CERs) in the registry for each Annex B Party that can be carried over from the first commitment period to the second commitment period of the Kyoto Protocol in accordance

⁵ In accordance with decision 10/CMP.11, the review of the 2015 and 2016 GHG inventories of Annex B Parties, including the review of the supplementary information submitted under Article 7, paragraph 1, of the Kyoto Protocol, was ongoing at the time of publication of this document.

⁶ As set out in decision 13/CMP.1, annex, paragraph 15. Information on the true-up period reporting and review process is available at <<http://unfccc.int/9023.php>>.

⁷ <<http://unfccc.int/9492.php>> and <<http://unfccc.int/9499.php>>.

with decision 13/CMP.1, annex, paragraph 62(c), as concluded by the expert review teams following the requirements set out in decision 13/CMP.1, annex, paragraph 15.

Table 1

Quantities of assigned amount units, emission reduction units and certified emission reductions in the registry available for carry-over to the second commitment period for each Annex B Party

<i>Party</i>	<i>AAUs</i>	<i>ERUs</i>	<i>CERs</i>
Australia	127 650 775	NA	21 768 290
Austria	4 945	360	2 322 185
Belgium	1 706 252	3 267 881	16 822 907
Bulgaria	259 659 629	2 284 921	913 430
Croatia	9 048 519	NA	NA
Czechia	48 272 014	NA	NA
Denmark	NA	NA	NA
Estonia	19 868 929	2 127 338	440 523
European Union	2 124 109 368	NA	NA
Finland	14 018 572	2 917 220	6 798 242
France	187 377 092	NA	NA
Germany	NA	NA	NA
Greece	37 224 272	3 493 262	4 392 299
Hungary	166 996 521	3 876 894	5 336 676
Iceland	NA	NA	NA
Ireland	7 816 073	74 964	5 255 000
Italy	795 601	1 108 946	2 138 152
Japan	170 995 012	29 600	2 561 806
Latvia	28 249 726	5 317	21 550
Liechtenstein	42 984	NA	NA
Lithuania	71 822 887	2 327 000	246 966
Luxembourg	59	NA	527 006
Monaco	23 966	NA	NA
Netherlands	NA	NA	3 684 180
New Zealand	123 749 012	NA	NA
Norway	8 575 385	6 264 420	3 579 869
Poland	411 095 255	42 388 889	42 968 220
Portugal	40 608 686	595 005	4 149 718
Romania	532 594 270	17 870 726	8 692 621
Russian Federation	NA	NA	NA
Slovakia	28 624 050	NA	NA
Slovenia	1 248 230	NA	NA
Spain	16 062 657	2 171 080	14 742 035
Sweden	262 565	1 225 069	7 845 487
Switzerland	5 794 523	NA	1 821 654
Ukraine ^a	–	–	–
United Kingdom	1 162 710	85 302 015	27 524 671

Abbreviations: AAU = assigned amount unit, CER = certified emission reduction, ERU = emission reduction unit, NA = not applicable.

^a Following the preliminary findings (see document CC-2016-1-4/Ukraine/EB, dated 21 June 2016) and final decision (see document CC-2016-1-6/Ukraine/EB, dated 7 September 2016) of the enforcement branch of the Compliance Committee, and in the absence of accounting information concerning Ukraine, the secretariat was not in a position to produce for Ukraine the information required by decision 13/CMP.1, annex, paragraph 62(c).

III. Status of reporting and eligibility

A. Status of initial report submission, annual submissions and review process

13. Decision 2/CMP.8 requires all Annex B Parties to submit their initial report to the secretariat by 15 April 2015 in order to facilitate the calculation of their assigned amounts pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment for the second commitment period and demonstrate their capacity to account for their emissions and assigned amounts.

14. In accordance with decision 13/CP.20, Parties included in Annex I to the Convention may in 2015 submit their common reporting format (CRF) tables after the deadline set out in decision 24/CP.19 (15 April), but no later than the corresponding delay in the availability of the CRF Reporter. In addition, the guidance for conducting reviews under Article 8 of the Kyoto Protocol in the second commitment period and the negotiations thereon as well as on other matters related to Articles 5 and 7 of the Kyoto Protocol, including accounting and reporting, were only completed by the CMP⁸ in December 2015.

15. Thirty-five Annex B Parties⁹ had submitted their initial report as at 23 September 2016, as shown in table 2. The information contained in the initial reports is subject to technical review in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”¹⁰ and that process was ongoing at the time of the preparation of this report.

Table 2

Status of submission of initial reports of Annex B Parties for the second commitment period

<i>Annex B Party</i>	<i>Kyoto Protocol ratification date</i>	<i>Second commitment period initial report submission date</i>
Australia	12 December 2007	9 August 2016
Austria	31 May 2002	15 June 2016
Belarus ^a	26 August 2005	–
Belgium	31 May 2002	15 June 2016
Bulgaria	15 August 2002	27 May 2016
Croatia	30 May 2007	15 June 2016
Cyprus	16 July 1999	15 June 2016
Czechia	15 November 2001	9 August 2016
Denmark	31 May 2002	15 June 2016
Estonia	14 October 2002	15 June 2016
European Union	31 May 2002	23 September 2016
Finland	31 May 2002	29 June 2016
France	31 May 2002	16 June 2016
Germany	31 May 2002	15 June 2016
Greece	31 May 2002	15 June 2016
Hungary	21 August 2002	15 June 2016
Iceland	23 May 2002	19 September 2016
Ireland	31 May 2002	17 June 2016
Italy	31 May 2002	15 April 2016
Kazakhstan ^a	19 June 2009	–

⁸ Decision 4/CMP.11.

⁹ Belarus, Kazakhstan and Monaco had not submitted their initial report by 23 September 2016.

¹⁰ Decision 22/CMP.1, annex, as updated by decision 4/CMP.11.

<i>Annex B Party</i>	<i>Kyoto Protocol ratification date</i>	<i>Second commitment period initial report submission date</i>
Latvia	5 July 2002	15 June 2016
Liechtenstein	3 December 2004	15 April 2016
Lithuania	3 January 2003	16 June 2016
Luxembourg	31 May 2002	1 August 2016
Malta	11 November 2001	29 July 2016
Monaco ^a	27 February 2006	–
Netherlands	31 May 2002	8 September 2016
Norway	30 May 2002	15 April 2016
Poland	13 December 2002	14 June 2016
Portugal	31 May 2002	15 June 2016
Romania	19 March 2001	5 August 2016
Slovakia	31 May 2002	15 June 2016
Slovenia	2 August 2002	15 June 2016
Spain	31 May 2002	13 June 2016
Sweden	31 May 2002	15 June 2016
Switzerland	9 July 2003	15 April 2016
Ukraine	12 April 2004	10 June 2016
United Kingdom	31 May 2002	1 July 2016

^a Party had not submitted its initial report as at 23 September 2016.

16. As at 16 September 2016, 37 Annex B Parties¹¹ had submitted their annual GHG inventories, including both the CRF tables and the national inventory report, for the period from the base year to 2014. Thirty-four of those Parties had also submitted information on GHG emissions and removals from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and elected activities under Article 3, paragraph 4, of the Kyoto Protocol.¹²

17. As at 16 September 2016, 33 Annex B Parties had also submitted standard electronic format (SEF) tables for the period from 1 January to 31 December 2015.¹³

B. Status of eligibility

18. The status of eligibility of Annex B Parties to participate in the flexibility mechanisms under the Kyoto Protocol pursuant to decisions 3/CMP.1, 9/CMP.1, 11/CMP.1, 15/CMP.1 and 1/CMP.8 is provided in table 3.

19. The status of eligibility will be updated in the compilation and accounting database once the annual review of the relevant information reported in 2016 has been completed and any questions of implementation have been resolved.

¹¹ Monaco had not submitted its annual GHG inventory for 2016 as at 16 September 2016.

¹² Belarus, Kazakhstan, Malta and Monaco had not submitted such information as at 16 September 2016.

¹³ Ukraine had not submitted SEF tables for the period from 1 January to 31 December 2015 as at 16 September 2016. Belarus, Cyprus, Kazakhstan and Malta did not submit SEF tables in 2016 because they had not transferred or acquired any Kyoto Protocol units prior to 1 January 2016.

Table 3
Status of eligibility of Annex B Parties to participate in the Kyoto Protocol mechanisms

<i>Annex B Party</i>	<i>Status</i>	<i>Last change in eligibility status (date and time)^a</i>
Australia	E	11 July 2009, 00:00:01
Austria	E	5 April 2008, 00:00:01
Belarus ^b	–	–
Belgium	E	22 April 2008, 00:00:01
Bulgaria	E	4 February 2011, 15:42:12
Croatia	E	8 February 2012, 09:53:32
Cyprus ^b	–	–
Czechia	E	24 February 2008, 00:00:01
Denmark	E	20 April 2008, 00:00:01
Estonia	E	15 April 2008, 00:00:01
European Union	E	18 April 2008, 00:00:01
Finland	E	22 April 2008, 00:00:01
France	E	21 April 2008, 00:00:01
Germany	E	27 April 2008, 00:00:01
Greece	E	14 November 2008, 09:00:00
Hungary	E	30 December 2007, 00:00:01
Iceland	E	11 May 2008, 00:00:01
Ireland	E	19 April 2008, 00:00:01
Italy	E	19 April 2008, 00:00:01
Kazakhstan ^b	–	–
Latvia	E	29 April 2008, 00:00:01
Liechtenstein	E	22 April 2008, 00:00:01
Lithuania	E	24 October 2012, 10:47:02
Luxembourg	E	29 April 2008, 00:00:01
Malta ^b	–	–
Monaco	E	7 September 2008, 00:00:01
Netherlands	E	21 April 2008, 00:00:01
Norway	E	22 April 2008, 00:00:01
Poland	E	29 April 2008, 00:00:01
Portugal	E	28 April 2008, 00:00:01
Romania	E	13 July 2012, 12:42:59
Slovakia	E	4 February 2008, 00:00:01
Slovenia	E	22 April 2008, 00:00:01
Spain	E	19 April 2008, 00:00:01
Sweden	E	19 April 2008, 00:00:01
Switzerland	E	10 March 2008, 00:00:01
Ukraine	E	9 March 2012, 15:32:22
United Kingdom	E	11 April 2008, 00:00:01

Abbreviation: E = considered to meet the eligibility requirements under: Article 6 of the Kyoto Protocol, pursuant to decision 9/CMP.1, annex, paragraph 22; Article 12, pursuant to decision 3/CMP.1, annex, paragraph 32; and Article 17, pursuant to decision 11/CMP.1, annex, paragraph 3.

^a All times are in Greenwich Mean Time.

^b The eligibility of the Party to participate in the flexibility mechanisms under the Kyoto Protocol had not been established as at 16 September 2016. See decision 11/CMP.1, annex, paragraphs 2 and 3, in conjunction with: decision 1/CMP.8; decision 9/CMP.1, annex, paragraphs 21 and 22; and decision 3/CMP.1, annex, paragraphs 31 and 32.

IV. Main accounting parameters

A. Key initial accounting parameters

20. Table 4 shows the base years chosen for the accounting of fluorinated gases (i.e. hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃)), the GHG emissions from the sources listed in Annex A to the Kyoto Protocol in the base year, and the assigned amounts reported in the initial reports pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment, as reported by Parties.

1. Total base year greenhouse gas emissions used for calculation of assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment

21. Article 3, paragraphs 8 and 8 bis, of the Doha Amendment allow any Party included in Annex I to use 1995 as its base year for HFCs, PFCs and SF₆ and 1995 or 2000 as the base year for total emissions of NF₃ for the purpose of calculating its assigned amount pursuant to Article 3, paragraph 7 bis, of the Doha Amendment. The European Union has multiple base years (1990, 1995 or 2000) for fluorinated gases, depending on the base year elected by the individual member States and Iceland.

22. The total GHG emissions of 35 Annex B Parties¹⁴ in the base year¹⁵ amounted to 7,496.5 million tonnes of carbon dioxide equivalent (Mt CO₂ eq), including total GHG emissions of 7,362.8 Mt CO₂ eq from the sources listed in Annex A to the Kyoto Protocol and emissions from LULUCF (net emissions and removals in the base year from the conversion of forests (deforestation)) of 133.7 Mt CO₂ eq.

Table 4

Base year emissions and assigned amounts for the second commitment period of the Kyoto Protocol

Party	<i>Base year defined under the Kyoto Protocol^a</i>			Base year emissions ^b (t CO ₂ eq)	Emission reduction/limitation target (% of base year level ^c)	Assigned amount (t CO ₂ eq)
	CO ₂ , CH ₄ and N ₂ O	HFCs, PFCs and SF ₆	NF ₃			
Australia	1990	1990	1990	567 262 233	99.5	4 515 407 372
Austria	1990	1990	2000	78 855 136	80.0	405 712 317
Belarus ^d	–	–	–	–	–	–
Belgium ^e	1990	1995	1995	147 811 095	80.0	584 228 513
Bulgaria	1988	1995	1995	114 577 790	80.0	222 945 983
Croatia	1990	1990	2000	31 204 631	80.0	162 271 086
Cyprus	1990	1995	1995	5 560 247	80.0	47 450 128
Czechia ^e	1990	1995	1995	199 266 852	80.0	520 515 203
Denmark	1990	1995	1995	70 979 816	80.0	269 363 657
Estonia ^e	1990	1995	1995	39 996 697	80.0	51 056 976
European Union ^f	1990	1990 or 1995	1995 or 2000	5 879 036 636	80.0	37 625 402 324

¹⁴ The total includes emissions of the European Union and Iceland but excludes emissions of the individual member States and Iceland, in order to avoid double counting.

¹⁵ The total GHG emissions in the base year refers to the total GHG emissions that were used for the calculation of assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment.

Party	Base year defined under the Kyoto Protocol ^a			Base year emissions ^b (t CO ₂ eq)	Emission reduction/ limitation target (% of base year level ^c)	Assigned amount (t CO ₂ eq)
	CO ₂ , CH ₄ and N ₂ O	HFCs, PFCs and SF ₆	NF ₃			
Finland	1990	1995	1995	71 350 147	80.0	240 544 599
France ^e	1990	1990	1995	548 086 318	80.0	3 014 714 832
Germany	1990	1995	1995	1 249 872 163	80.0	3 592 699 888
Greece	1990	1995	2000	107 674 753	80.0	480 791 166
Hungary ^e	1985–1987	1995	1995	109 574 819	80.0	434 486 280
Iceland	1990	1990	1995	3 633 558	80.0	15 327 217
Ireland ^e	1990	1995	1995	56 425 940	80.0	343 520 594
Italy ^e	1990	1990	1995	521 920 601	80.0	2 410 291 421
Kazakhstan ^d	–	–	–	–	–	–
Latvia ^e	1990	1995	1995	26 311 539	80.0	76 633 439
Liechtenstein	1990	1990	1990	233 966	84.0	1 572 251
Lithuania ^e	1990	1995	1995	47 215 485	80.0	113 600 821
Luxembourg ^e	1990	1995	1995	13 116 660	80.0	72 555 204
Malta	1990	1990	1995	2 000 252	80.0	9 299 769
Monaco ^d	–	–	–	–	–	–
Netherlands ^e	1990	1995	1995	224 570 282	80.0	924 777 902
Norway	1990	1990	2000	51 912 870	84.0	348 854 484
Poland ^e	1988	1995	2000	580 020 010	80.0	1 583 938 824
Portugal	1990	1995	2000	60 532 347	80.0	436 424 784
Romania ^e	1989	1989	2000	304 651 060	80.0	656 059 490
Slovakia	1990	1990	2010	74 504 046	80.0	202 268 939
Slovenia	1986	1995	1995	20 327 584	80.0	99 425 782
Spain ^e	1990	1995	1995	288 694 596	80.0	1 766 877 232
Sweden	1990	1995	1995	71 917 260	80.0	315 554 578
Switzerland	1990	1990	1990	53 718 631	84.2	361 848 698
Ukraine	1990	1990	1990	944 352 643	76.0	5 741 664 068
United Kingdom	1990	1995	1995	779 900 000	80.0	2 744 937 332
Total^f	–	–	–	7 496 516 979	–	48 594 749 197

Note: The information in this table is based on the information reported by Parties in their initial report for the second commitment period as at 23 September 2016.

^a Parties included in Annex I may choose to use 1995 as the base year for total emissions of HFCs, PFCs, SF₆ and 1995 or 2000 as the base year for emissions of NF₃ in accordance with Article 3, paragraphs 8 and 8 bis, of the Doha Amendment.

^b Refers to the total base year greenhouse gas emissions used for the calculation of assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment. Note that the following Parties included net emissions from land use, land-use change and forestry (deforestation) in their total greenhouse gas emissions for the base year in accordance with Article 3, paragraph 7 bis, of the Doha Amendment and decision 13/CMP.1, annex, paragraph 5(b): Australia: 128,215,710 t CO₂ eq; Denmark: 6,583 t CO₂ eq; Ireland: 8,340 t CO₂ eq; Luxembourg: 227,296 t CO₂ eq; Netherlands: 752,270 t CO₂ eq; Portugal: 4,276,759 t CO₂ eq; and United Kingdom of Great Britain and Northern Ireland: 246,048 t CO₂ eq.

^c The emission reduction/limitation target is taken from the third column of Annex B in the Doha Amendment to the Kyoto Protocol as contained in the annex to decision 1/CMP.8. For the second commitment period, the European Union and its 28 member States and Iceland agreed to meet their targets jointly in accordance with Article 4 of the Kyoto Protocol.

^d Belarus, Kazakhstan and Monaco had not submitted their initial report for the second commitment period as at 23 September 2016.

^e The Party did not provide base year emissions in its initial report. The base year emissions reported for the Party are from the initial report of the European Union dated 23 September 2016.

^f The assigned amount of the European Union in the table results from the calculation of the percentage for the European Union, its member States and Iceland inscribed in the third column of Annex B in the Doha Amendment to the Kyoto Protocol, as contained in the annex to decision 1/CMP.8, (80 per cent) of its base year emissions multiplied by eight (37,625,402,324 t CO₂ eq). As per the initial report of the European Union, this represents the joint assigned amount of the European Union, its member States and Iceland, which is the sum of the assigned amount of the 28 member States and Iceland (21,791,067,463 t CO₂ eq) and the assigned amount of the European Union (15,834,334,860 t CO₂ eq), determined in line with the terms of the joint fulfilment agreement. The joint fulfilment agreement has not as yet been deposited and circulated in accordance with Article 4 of the Kyoto Protocol. However, the secretariat was notified by the European Union of the conditions of the agreement and the intention of the European Union and its member States to deposit it upon ratification of the Doha Amendment at the time of the submission of the report pursuant to decision 2/CMP.8 made in accordance with paragraph 6 of decision 1/CMP.8.

^g The total includes the assigned amount of the European Union but does not include the assigned amounts of the individual member States and Iceland, in order to avoid double counting.

2. Assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment

23. Pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment, the assigned amount for the second commitment period for each Party included in Annex I is calculated as the percentage inscribed for it in the third column of Annex B in the Doha Amendment of its aggregate anthropogenic CO₂ eq emissions of the GHGs from sources listed in Annex A to the Kyoto Protocol in the base year, multiplied by eight. In accordance with Article 4, paragraph 1, of the Kyoto Protocol, the assigned amounts for the 28 European Union member States and Iceland have been calculated under the joint fulfilment agreement of the European Union for meeting commitments under the Kyoto Protocol.

24. For the second commitment period, the total assigned amount as reported by 35¹⁶ Annex B Parties taken together is 48,594,749,197 t CO₂ eq. The assigned amount of the European Union results from the calculation of the percentage for the European Union, its member States and Iceland inscribed in the third column of Annex B in the Doha Amendment (80 per cent) of its base year emissions multiplied by eight (37,625,402,324 t CO₂ eq). As per the initial report of the European Union, this represents the joint assigned amount of the European Union, its member States and Iceland, which is the sum of the assigned amount of the 28 member States and Iceland (21,791,067,463 t CO₂ eq) and the assigned amount of the European Union (15,834,334,860 t CO₂ eq), determined in line with the terms of the joint fulfilment agreement. The joint fulfilment agreement has not as yet been deposited and circulated in accordance with Article 4 of the Kyoto Protocol. However, the secretariat was notified by the European Union of the conditions of the agreement and the intention of the European Union and its member States to deposit it upon ratification of the Doha Amendment at the time of the submission of the report pursuant to decision 2/CMP.8 made in accordance with paragraph 6 of decision 1/CMP.8.

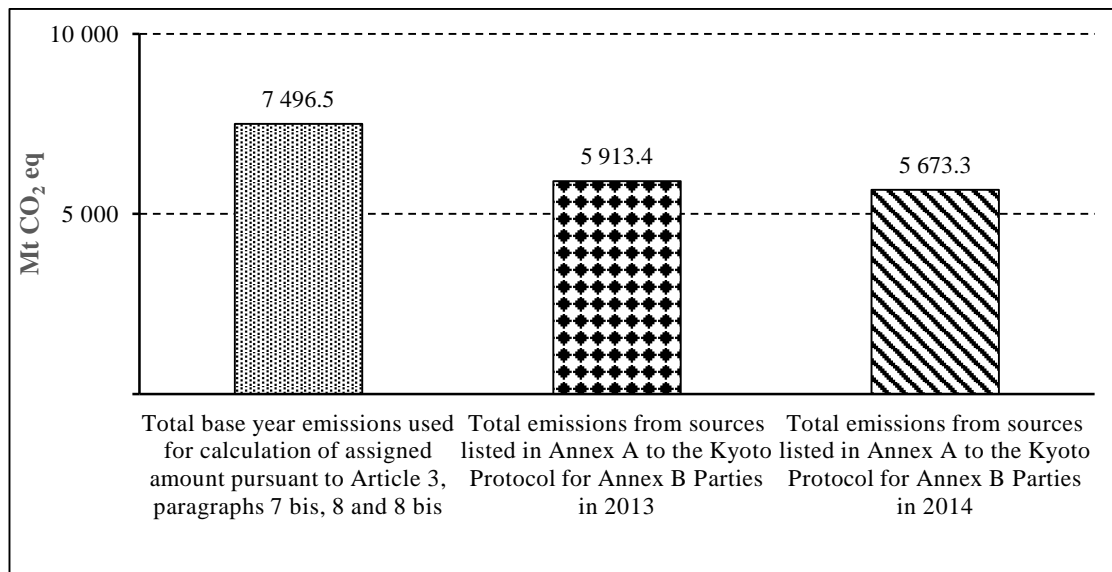
¹⁶ The total includes the assigned amount of the European Union but does not include the assigned amounts of the individual member States and Iceland, in order to avoid double counting. The total does not include the assigned amounts of Belarus, Kazakhstan and Monaco, as those Parties had not submitted their initial report for the second commitment period of the Kyoto Protocol as at 23 September 2016.

B. Greenhouse gas emissions and removals in 2013 and 2014

1. Emissions from sources listed in Annex A to the Kyoto Protocol in 2013 and 2014

25. On the basis of the information submitted by Annex B Parties¹⁷ for 2014, the total GHG emissions of Annex B Parties from sources listed in Annex A to the Kyoto Protocol in 2014 amounted to 5,673 Mt CO₂ eq. This is 24.3 per cent lower than the base year level defined under the Kyoto Protocol and 4.1 per cent lower than the 2013 level (see the figure below).

Total greenhouse gas emissions for Annex B Parties from sources listed in Annex A to the Kyoto Protocol in 2013 and 2014



Note: The values for the total greenhouse gas emissions from sources listed in Annex A to the Kyoto Protocol for Annex B Parties in 2013 and 2014, which are based on information submitted in 2016, are presented here provisionally and may change depending on the outcomes of the ongoing annual reviews.

2. Difference in the data for 2013 on emissions from Annex A sources between the 2015 and 2016 submissions

26. Two sets of data on GHG emissions from sources listed in Annex A to the Kyoto Protocol are considered in this report: the values reported in the 2015 submissions and the values reported in the 2016 submissions. The review of both the 2015 and 2016 submissions is in progress.

27. Total GHG emissions from sources listed in Annex A to the Kyoto Protocol in 2013 reported by Parties in their 2016 submissions amounted to 5,913 Mt CO₂ eq. That is 0.2 per cent lower than the value reported by Annex B Parties for the same year in their 2015 submissions (5,922 Mt CO₂ eq). The change in value is due primarily to the recalculations that Parties applied to their GHG inventories.

¹⁷ All 38 Annex B Parties submitted their annual GHG inventory in 2015 and 37 Annex B Parties (except Monaco) had submitted their annual GHG inventory in 2016 as at 16 September 2016.

3. Greenhouse gas emissions and removals from land use, land-use change and forestry activities

28. Thirty-one Parties chose to account for LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol for the entire second commitment period (accounting once at the end of the commitment period) and three Parties chose to account for them annually. Similarly, 32 Parties chose to account for LULUCF activities under Article 3, paragraph 4, of the Kyoto Protocol for the entire second commitment period (accounting once at the end of the commitment period) and two Parties chose to account for them annually. In accordance with decision 2/CMP.7, all Parties included in Annex I shall account for anthropogenic GHG emissions by sources and removals by sinks resulting from any activity under Article 3, paragraph 4, of the Kyoto Protocol elected in the first commitment period and forest management. Twenty-three Parties elected not to account for any of the LULUCF activities other than forest management under Article 3, paragraph 4, of the Kyoto Protocol, while the other Parties chose to account for at least one of them (see table 5).

Table 5

Summary of methods chosen by Parties in accounting for activities under Article 3, paragraph 4, of the Kyoto Protocol

Activity under Article 3, paragraph 4, of the Kyoto Protocol	Number of Parties by type of accounting period elected		
	No accounting	Annually	Entire commitment period
Forest management	0	2	32
Cropland management	25	1	8
Grazing land management	26	1	7
Revegetation	31	0	3
Wetland drainage and rewetting	33	0	1

Note: Does not include the European Union.

29. In accordance with decisions 15/CMP.1 and 3/CMP.11, Annex B Parties are required to include in their annual GHG inventories information on anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and, if any, elected activities under Article 3, paragraph 4, of the Kyoto Protocol at the time when the inventory submission under the Convention is due for the first year of the commitment period of the Kyoto Protocol. As at 16 September 2016, 34 Annex B Parties had reported information on GHG emissions and removals from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and, if any, elected activities under Article 3, paragraph 4, of the Kyoto Protocol.¹⁸ A summary of the information provided pursuant to decisions 2/CMP.7, 6/CMP.9 and 3/CMP.11 on the total net anthropogenic GHG emissions and removals for Annex B Parties from each of the LULUCF activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol for 2013 and 2014 is shown in table 6.

¹⁸ Belarus, Kazakhstan, Malta and Monaco had not submitted such information as at 16 September 2016.

Table 6
Summary of total net anthropogenic greenhouse gas emissions and removals for Annex B Parties from land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol for 2013 and 2014 (provisional values)

<i>Land use, land-use change and forestry activity under Article 3, paragraphs 3 and 4, of the Kyoto Protocol</i>	<i>Number of reporting Parties</i>	<i>Net greenhouse gas emissions or removals (t CO₂ eq) in 2013</i>	<i>Net greenhouse gas emissions or removals (t CO₂ eq) in 2014</i>
Article 3, paragraph 3, activities	34		
Afforestation and reforestation	32	-57 919 004	-55 814 991
Deforestation	33	71 503 374	63 372 963
Net emissions or removals		13 584 369	7 557 972
Article 3, paragraph 4, activities	34		
Forest management	33	-475 211 695	-468 253 172
Cropland management	10	29 294 287	29 565 214
Grazing land management	9	24 333 559	24 417 079
Revegetation	3	2 309 225	-2 342 655
Wetland drainage and rewetting	0	0	0
Net emissions or removals		-423 893 074	-416 613 534

30. As at 31 December 2015, no removal units had been issued by Parties into their national registries resulting from their activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and, if any, elected activities under Article 3, paragraph 4, of the Kyoto Protocol accounted in accordance with decisions 13/CMP.1, 2/CMP.7 and 6/CMP.9.

4. Difference in the data for 2013 on emissions and removals from land use, land-use change and forestry activities between the 2015 and 2016 submissions

31. There are two sets of data on GHG emissions from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and, if any, elected activities under Article 3, paragraph 4, of the Kyoto Protocol for 2013: the values reported in the 2015 submissions and the values reported in the 2016 submissions. The review of both the 2015 and 2016 submissions is in progress.

32. The net GHG emissions and removals from the above-mentioned activities in 2013 reported by 33 Parties¹⁹ in their 2016 submissions amounted to -410.3 Mt CO₂ eq. Those net GHG removals are 2.7 per cent lower than the value reported by Annex B Parties for the same year in their 2015 submissions (-421.6 Mt CO₂ eq). The change in value was caused primarily by the recalculations that Parties applied to their GHG inventories.

C. Transactions and holdings of Kyoto Protocol units

33. This section provides a provisional overview²⁰ of additions to and subtractions from the assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Doha Amendment at the end of 2015 for the 33 Annex B Parties that reported their SEF tables with information on Kyoto Protocol units in 2016.

¹⁹ Belarus, Kazakhstan, Malta and Monaco had not submitted information on GHG emissions and removals from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and, if any, elected activities under Article 3, paragraph 4, of the Kyoto Protocol as at 16 September 2016.

²⁰ At the time of the preparation of this report, the annual review of the information reported by Annex B Parties in 2016 was still in progress.

1. Transactions of Kyoto Protocol units

34. Decision 3/CMP.11 classifies transactions of Kyoto Protocol units into two categories: internal and external. An internal transaction does not involve another national registry, whereas an external transaction involves the transaction of Kyoto Protocol units from one national registry to another.

35. Between 1 January and 31 December 2015, 12 Parties executed at least one form of internal transaction. The transactions were mainly related to the cancellation of Kyoto Protocol units, which were reported under the “voluntary cancellation” account. Twelve Parties, of which nine are European Union member States, transferred a total quantity of 1.1 million CERs into the “voluntary cancellation” account.

36. Table 7 provides a summary of information on the total quantities of Kyoto Protocol units and the number of Parties involved in external transactions that occurred between 1 January and 31 December 2015.

Table 7

Total Kyoto Protocol units acquired or transferred through external transactions between 1 January and 31 December 2015^a

Transaction type	Kyoto Protocol units by external transaction type (Mt CO ₂ eq)						
	AAUs	ERUs	RMUs	CERs ^b	tCERs	ICERs	
Addition	Quantities acquired or forwarded ^b	0	0	0	73.4	0	0
	Parties involved	0	0	0	16	0	0
Subtraction	Quantities transferred	0	0	0	24.9	0	0
	Parties involved	0	0	0	15	0	0

Abbreviations: AAUs = assigned amount units, CERs = certified emission reductions, ERUs = emission reduction units, ICERs = long-term certified emission reductions, RMUs = removal units, tCERs = temporary certified emission reductions.

^a The figures do not include the data on external transactions reported by the 28 individual member States of the European Union, in order to avoid double counting.

^b CERs are forwarded by the clean development mechanism registry.

2. Holdings of Kyoto Protocol units by holding account type as at 31 December 2015

37. For the 33 Annex B Parties that reported information on Kyoto Protocol units pursuant to decisions 13/CMP.1 and 15/CMP.1, there were 57.3 million Kyoto Protocol units²¹ by the end of 2015, which included 45.8 million CERs in the Party holding accounts of 9 Parties, 10.4 million CERs in the entity holding accounts of 16 Parties and 1.1 million CERs in the voluntary cancellation accounts of 12 Parties.

38. A summary of the total quantities of the different Kyoto Protocol units by account type as at 31 December 2015 for 33 Annex B Parties is provided in table 8. Table 9 shows the breakdown of total Kyoto Protocol units by Party.

39. Detailed information on the status of accounts for each Annex B Party can be found in document FCCC/KP/CMP/2016/6/Add.1.

²¹ The total does not include the data reported by the 28 individual member States of the European Union and Iceland, in order to avoid double counting.

Table 8
Summary of total quantities^a of Kyoto Protocol units by account type for Annex B Parties as at 31 December 2015 (Mt CO₂ eq)

<i>Account type</i>	<i>AAUs</i>	<i>ERUs</i>	<i>RMUs</i>	<i>CERs</i>	<i>tCERs</i>	<i>ICERs</i>
Party holding accounts	0	0	0	45.8	0	0
Entity holding accounts	0	0	0	10.4	0	0
Retirement account	0	0	0	0	0	0
Previous period surplus reserve account						
Article 3.3/3.4 net source cancellation accounts	0	0	0	0		
Non-compliance cancellation account	0	0	0	0		
Voluntary cancellation account	0	0	0	1.1	0	0
Cancellation account for remaining units after carry-over	0	0	0	0	0	0
Article 3.1 ter and quarter ambition increase cancellation account	0					
Article 3.7 ter cancellation account	0					
tCER cancellation account for expiry					0	
ICER cancellation account for expiry						0
ICER cancellation account for reversal of storage						0
ICER cancellation account for non-submission of certification report						0
tCER replacement account for expiry	0	0	0	0	0	
ICER replacement account for expiry	0	0	0	0		
ICER replacement account for reversal of storage	0	0	0	0		
ICER replacement account for non-submission of certification report	0	0	0	0		0
Total	0	0	0	57.3	0	0

Abbreviations: AAUs = assigned amount units, CERs = certified emission reductions, ERUs = emission reduction units, ICERs = long-term certified emission reductions, RMUs = removal units, tCERs = temporary certified emission reductions.

^a “Total quantities” refers to the sum of the Kyoto Protocol units in each account type for 33 Annex B Parties.

Table 9
Total quantities^a of Kyoto Protocol units for Annex B Parties as at 31 December 2015

<i>Annex B Party</i>	<i>Total quantity by unit type (Mt CO₂ eq)</i>					
	<i>AAUs</i>	<i>ERUs</i>	<i>RMUs</i>	<i>CERs</i>	<i>tCERs</i>	<i>ICERs</i>
Australia	0	0	0	1.5	0	0
Austria	0	0	0	0.4	0	0
Belarus ^b	–	–	–	–	–	–
Belgium	0	0	0	0.2	0	0
Bulgaria	0	0	0	0	0	0
Croatia	0	0	0	0	0	0
Cyprus ^b	–	–	–	–	–	–
Czechia	0	0	0	0	0	0
Denmark	0	0	0	0.8	0	0
Estonia	0	0	0	0	0	0
European Union	0	0	0	41.2	0	0
Finland	0	0	0	0.6	0	0
France	0	0	0	0.1	0	0
Germany	0	0	0	0.7	0	0
Greece	0	0	0	0	0	0
Hungary	0	0	0	0	0	0
Iceland	0	0	0	0	0	0
Ireland	0	0	0	0	0	0

<i>Annex B Party</i>	<i>Total quantity by unit type (Mt CO₂ eq)</i>					
	<i>AAUs</i>	<i>ERUs</i>	<i>RMUs</i>	<i>CERs</i>	<i>tCERs</i>	<i>lCERs</i>
Italy	0	0	0	1.3	0	0
Kazakhstan ^b	–	–	–	–	–	–
Latvia	0	0	0	0	0	0
Liechtenstein	0	0	0	0	0	0
Lithuania	0	0	0	0	0	0
Luxembourg	0	0	0	0.5	0	0
Malta ^b	–	–	–	–	–	–
Monaco	0	0	0	0	0	0
Netherlands	0	0	0	1.1	0	0
Norway	0	0	0	5.2	0	0
Poland	0	0	0	0	0	0
Portugal	0	0	0	1.1	0	0
Romania	0	0	0	0	0	0
Slovakia	0	0	0	0	0	0
Slovenia	0	0	0	0	0	0
Spain	0	0	0	0.8	0	0
Sweden	0	0	0	3.8	0	0
Switzerland	0	0	0	9.5	0	0
Ukraine ^c	–	–	–	–	–	–
United Kingdom	0	0	0	1.5	0	0

Abbreviations: AAUs = assigned amount units, CERs = certified emission reductions, ERUs = emission reduction units, lCERs = long-term certified emission reductions, RMUs = removal units, tCERs = temporary certified emission reductions.

^a “Total quantities” refers to the sum of the Kyoto Protocol units in each account type for each Annex B Party.

^b Party did not submit the standard electronic format tables in 2016 because it had not transferred or acquired any Kyoto Protocol units prior to 1 January 2016.

^c Party had not submitted the standard electronic format tables in 2016 as at 16 September.