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**IMPLEMENTATION OF THE BUENOS AIRES PLAN OF ACTION: ADOPTION OF
THE DECISIONS GIVING EFFECT TO THE BONN AGREEMENTS**

**DRAFT DECISIONS FORWARDED FOR ELABORATION, COMPLETION
AND ADOPTION**

**NATIONAL SYSTEMS, ADJUSTMENTS AND GUIDELINES UNDER
ARTICLES 5, 7 AND 8 OF THE KYOTO PROTOCOL**

Proposal by the President

Draft decision -/CP.7

**Guidelines for the preparation of the information required under
Article 7 of the Kyoto Protocol**

The Conference of the Parties,

Recalling its decisions 1/CP.3, 1/CP.4, 8/CP.4, 3/CP.5, 4/CP.5 and 5/CP.6,

Noting the relevant provisions of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its Article 7,

Having considered the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice,¹

¹ FCCC/SBSTA/2000/5 and FCCC/SBSTA/2000/14.

Recognizing the role of information submitted under the Kyoto Protocol pursuant to Article 7, in demonstrating the progress of Parties included in Annex I by 2005 towards meeting their commitments under the Protocol in accordance with their national circumstances,

1. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt the attached draft decision;

2. *Requests* the Subsidiary Body for Scientific and Technological Advice (SBSTA) to develop criteria for cases of failure to submit information related to estimates of greenhouse gas emissions by sources and removal by sinks from activities under Article 3, paragraphs 3 and 4, including, *inter alia*, the reporting of those emissions and removals, similar to those described in paragraph 3 of the attached draft decision, after the work on good practice for land use, land-use change and forestry, with a view to recommending a decision on this matter as soon as practicable thereafter, for adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its subsequent session;

3. *Requests* the SBSTA, at its sixteenth session, to elaborate further the sections on information on assigned amounts and information on national registries contained in the appendix to this decision. In so doing, the SBSTA should take into account the decision of the Conference of the Parties on modalities for assigned amounts under Article 7, paragraph 4 (decision -/CP.7). The SBSTA should elaborate those sections with a view to recommending to the Conference of the Parties, at its eighth session, a decision incorporating those sections into the guidelines for the preparation of information required under Article 7 (decision -/CP.7) for adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its first session after the entry into force of the Kyoto Protocol.

4. *Urges* each Party included in Annex I that is also a Party to the Kyoto Protocol to submit, by 1 January 2006, a report to provide the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol with the basis for reviewing the demonstration of progress by 2005, in accordance with Article 3, paragraph 2, of the Kyoto Protocol. The report shall include:

(a) A description of domestic measures, including any legal and institutional steps to prepare to implement its commitments under the Kyoto Protocol to mitigate greenhouse gas emissions, and any of its programmes for domestic compliance and enforcement;

(b) Trends in, and projections of, its greenhouse gas emissions;

(c) An evaluation of how such domestic measures, in light of these trends and projections, will contribute to the Party's meeting its commitments under Article 3;

(d) A description of the activities, actions and programmes undertaken by the Party in fulfilment of its commitments under Articles 10 and 11;

5. *Requests* the SBSTA, at its sixteenth session, to consider how this information should be presented and evaluated taking into account document FCCC/CP/2001/MISC.2 and other relevant submissions by Parties with a view to recommending a decision on this matter for adoption by the Conference of the Parties at its eighth session.

Appendix

**I. REPORTING OF SUPPLEMENTARY INFORMATION UNDER
ARTICLE 7, PARAGRAPH 1**

E. Information on emission reduction units, certified emission reductions, assigned amount units and removal units

1. [Each Party included in Annex I with a commitment inscribed in Annex B shall report, in a standard electronic format, the following information on emission reduction units (ERUs), certified emission reductions (CERs), assigned amount units (AAUs) and removal units (RMUs)² from its national registry, for the previous calendar year (defined according to Greenwich Mean Time) distinguishing between units valid for different commitment periods:

- (a) The total quantity of ERUs, CERs, AAUs and RMUs in each account at the beginning of the year;
- (b) The total quantity of AAUs issued on the basis of assigned amount pursuant to Article 3, paragraphs 7 and 8;
- (c) The total quantity of ERUs, CERs, AAUs and RMUs acquired from other registries and the identity of the transferring accounts and national registries;
- (d) The total quantity of RMUs issued on the basis of activities under Article 3, paragraphs 3 and 4;
- (e) The total quantity of ERUs, CERs, AAUs and RMUs transferred to other registries and the identity of the acquiring accounts and national registries;
- (f) The total quantity of ERUs, CERs, AAUs and RMUs cancelled on the basis of activities under Article 3, paragraphs 3 and 4;
- (g) The total quantity of ERUs, CERs, AAUs and RMUs cancelled following determination by the Compliance Committee that the Party is not in compliance with its commitment under Article 3, paragraph 1;
- (h) The total quantity of other ERUs, CERs, AAUs and RMUs cancelled;
- (i) The total quantity of ERUs, CERs, AAUs and RMUs retired;
- (j) The total quantity of ERUs, CERs and AAUs carried over from the previous commitment period;
- (k) The total quantity of ERUs, CERs, AAUs and RMUs in each account at the end of the year.

² As defined in paragraph 12 of the modalities for the accounting of assigned amounts under Article 7, paragraph 4 contained in the Annex to decision -/CP.7 (modalities for the accounting of assigned amounts).

2. Each Party included in Annex I shall report a calculation of its commitment period reserve calculated in accordance with decision -/CP.7 (*Article 17*.)]

II. REPORTING OF SUPPLEMENTARY INFORMATION UNDER ARTICLE 7, PARAGRAPH 2

E. National registries

3. [Each Party included in Annex I with a commitment inscribed in Annex B to the Kyoto Protocol shall provide a description of its national registry. The description shall include the following information:

(a) The name and contact information of the registry administrator designated by the Party to maintain the national registry;

(b) Any other Party with which the Party cooperates by maintaining their respective national registries in a consolidated system;

(c) A description of the database structure used in the national registry;

(d) A description of how the national registry conforms to the technical standards for the purpose of ensuring the accurate, transparent and efficient exchange of data between national registries, the clean development registry and the independent transaction log, including;

(i) A description of the formats used in the national registry for account numbers, serial numbers for ERUs, CERs, AAUs and RMUs, including project identifiers and transaction numbers;

(ii) A list, and the electronic format, of the information transmitted electronically when transferring ERUs, CERs, AAUs and/or RMUs to other registries;

(iii) A list, and the electronic format, of the information transmitted electronically when acquiring ERUs, CERs, AAUs and/or RMUs from other national registries or the CDM registry;

(iv) A list, and the electronic format, of the information transmitted electronically from the national registry to the independent transaction log when issuing, transferring, acquiring, cancelling and retiring ERUs, CERs, AAUs and/or RMUs;

(v) An explanation of the procedures employed in the national registry to prevent discrepancies in the issuance, transfer, acquisition, cancellation and retirement of ERUs, CERs, AAUs and/or RMUs;

(vi) An overview of security measures employed in the national registry to deter unauthorized manipulations and minimize operator error;

(e) A list of the information publicly accessible through the user interface to the national registry;

(f) An explanation of how to access information through the user interface to the national registry.]

Draft decision -/CMP.1

**Guidelines for the preparation of the information required
under Article 7 of the Kyoto Protocol**

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

Recalling Article 7 of the Kyoto Protocol to the United Nations Framework Convention on Climate Change,

Recalling that Parties have affirmed that the principles in decision -/CMP.1 on land use, land-use change and forestry govern the treatment of land use, land-use change and forestry activities in the annex to that decision,

Having considered decision -/CP.7, adopted by the Conference of the Parties at its seventh session,

Recognizing the importance of transparent reporting for facilitating the review process under Article 8 of the Kyoto Protocol,

1. *Adopts* the guidelines for the preparation of information under Article 7 of the Kyoto Protocol as contained in the annex to this decision;
2. *Decides* that each Party included in Annex I, bearing in mind Article 7, paragraph 3, of the Kyoto Protocol and the needs of the review under Article 8 of the Kyoto Protocol, shall start reporting the 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 has entered into force for that Party, but may start reporting this information from the year following the submission of the information referred to in paragraph 6 of the annex to decision -/CP.7 (*modalities for the accounting of assigned amounts*) on a voluntary basis;
3. *Decides* that a Party included in Annex I shall fail to meet the methodological and reporting requirements under Article 7, paragraph 1, for the purpose of the eligibility requirements under paragraph 21 of the guidelines adopted under decision -/CP.7 (Article 6), paragraph 31 of the guidelines adopted under decision -/CP.7 (Article 12) and paragraph 2 of the guidelines adopted under decision -/CP.7 (Article 17) if:
 - (a) The Party concerned has failed to submit an annual inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol, including the national inventory report and the common reporting format within six weeks of the submission date;
 - (b) The Party concerned has failed to include an estimate for an Annex A source category (as defined in chapter 7 of the Intergovernmental Panel on Climate Change *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories*, hereinafter referred to as the IPCC good practice guidance) that individually accounted for

7 per cent or more of the Party's aggregate emissions, defined as aggregate submitted emissions of the gases and from the sources listed in Annex A to the Kyoto Protocol, in the most recent of the Party's reviewed inventories in which the source was estimated;

(c) For any single year during the commitment period, the aggregate adjusted greenhouse gas emissions for the Party concerned exceed the aggregate submitted emissions, defined as aggregate submitted emissions of the gases and from the sources listed in Annex A to the Kyoto Protocol by more than 7 per cent;

(d) At any time during the commitment period the sum of the numerical values of the percentages calculated according to subparagraph (c) above for all years of the commitment period for which the review has been conducted exceeds 20;

(e) An adjustment for any key source category (as defined in chapter 7 of the IPCC good practice guidance) of the Party concerned that accounted for 2 per cent or more of the Party's aggregate emissions of the gases from the sources listed in Annex A was calculated during the inventory review in three subsequent years, unless the Party has requested assistance from the facilitative branch of the Compliance Committee in addressing this problem, prior to the beginning of the first commitment period, and the assistance is being provided.

4. Requests the secretariat to prepare a report relating to paragraph 4 of section VI.1 of the annex to decision 5/CP.6, based on information contained in national communications from Parties and other relevant sources, for consideration by the Subsidiary Body for Scientific and Technological Advice. This report shall be prepared each time that the review process under Article 8 of the Kyoto Protocol relating to national communications and supplementary information from Parties included in Annex I, is completed.

ANNEX

Draft guidelines for the preparation of the information required under Article 7
of the Kyoto Protocol³

**I. REPORTING OF SUPPLEMENTARY INFORMATION UNDER
ARTICLE 7, PARAGRAPH 1⁴**

A. Applicability

1. The provisions of these guidelines shall apply for each Party included in Annex I which is also a Party to the Kyoto Protocol.

B. General approach

2. Each Party included in Annex I shall include the necessary supplementary information required by these guidelines, for the purpose of ensuring compliance with Article 3, in its annual inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol, prepared in accordance with Article 5, paragraph 2, and submitted in accordance with decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP), taking into account any relevant decisions of the Conference of the Parties (COP). A Party included in Annex I need not separately submit an inventory under Article 12, paragraph 1 (a), of the Convention.

C. Objectives

3. The objectives of these guidelines are:

(a) To enable Parties included in Annex I to meet their commitments for reporting information in accordance with Article 7, paragraph 1;

(b) To promote the reporting of consistent, transparent, comparable, accurate and complete information by Parties included in Annex I;

(c) To facilitate the preparation of the information to be submitted to the COP/MOP by Parties included in Annex I;

(d) To facilitate the review under Article 8 of inventories and supplementary information under Article 7, paragraph 1, from Parties included in Annex I.

D. Greenhouse gas inventory information

4. Each Party included in Annex I shall describe in its annual inventory any steps taken to improve estimates in areas that were previously adjusted.

³ Note that additional reporting requirements are included in the modalities for the accounting of assigned amounts under Article 7, paragraph 4 of the Kyoto Protocol.

⁴ "Article" in these guidelines refers to an Article of the Kyoto Protocol, unless otherwise specified.

5. Each Party included in Annex I shall include in its annual⁵ 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 and, if any, elected activities under Article 3, paragraph 4, in accordance with Article 5, paragraph 2, as elaborated by any good practice guidance in accordance with relevant decisions of the COP/MOP on land use, land-use change and forestry. 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 8 below, taking into consideration the selected values in accordance with paragraph 16 of the annex to decision -/CMP.1 on land use, land-use change and forestry.

6. General information to be reported for activities under Article 3, paragraphs 3, and any elected activities⁶ under Article 3, paragraph 4, shall include:

(a) Information on how inventory methodologies have been applied taking into account any IPCC Good Practice Guidance on land use, land-use change and forestry agreed by the COP and recognising the principles as laid out in decision -/CP.7 on land use, land-use change and forestry;

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

(i) Units of land subject to activities under Article 3, paragraph 3;

(ii) Units of land subject to activities under Article 3, paragraph 3, which would otherwise be included in land subject to elected activities under Article 3, paragraph 4, under the provisions of paragraph 8 of the annex to decision -/CMP.1 on land use, land-use change and forestry; and

(iii) Land subject to elected activities under Article 3, paragraph 4.

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 COP/MOP on good practice guidance associated with land use, land-use change and forestry under Article 8;

(c) The spatial assessment unit used for determining the area of accounting for afforestation, reforestation and deforestation;

(d) Information on anthropogenic greenhouse gas emissions by sources and removals by sinks⁷ resulting from activities under Article 3, paragraphs 3 and 4, for all geographical

⁵ It is recognised in the IPCC 1996 Revised Guidelines 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.

⁶ The elected activities shall be the same as those identified in the Party's report referred to in paragraph 8 of annex to decision -/CP.7 (*modalities for the accounting of assigned amounts*).

locations reported in the current and previous years, under paragraph 6 (g), above, since the beginning of the commitment period or the onset of the activity, whichever comes later. In the latter case the year of the onset of the activity shall also be included. Once land is accounted for under Article 3, paragraph 3 or Article 3, paragraph 4, reporting shall continue throughout subsequent and contiguous commitment periods;

(e) Information on which, if any, of the following pools: above-ground biomass, below-ground biomass, litter, dead wood and/or soil organic carbon were not accounted for, together with verifiable information that demonstrates that these unaccounted pools were not a net source of anthropogenic greenhouse gas emissions;

7. Information⁸ should also be provided which indicates whether or not anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry activities under Article 3 paragraph 3 and elected activities under Article 3 paragraph 4 factor out removals from:

(a) Elevated carbon dioxide concentrations above pre-industrial levels;

(b) Indirect nitrogen deposition; and

(c) The dynamic effects of age structure resulting from activities prior to 1 January 1990;

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

(a) Information that demonstrates that activities under Article 3, paragraph 3, began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced;

(b) Information on how harvesting or forest disturbance that is followed by the re-establishment of a forest is distinguished from deforestation;

(c) 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 draft decision -/CMP.1 on land use, land-use change and forestry.

9. Specific information to be reported for any elected activities⁹ under Article 3, paragraph 4, shall include:

(a) A demonstration that activities under Article 3, paragraph 4, have occurred since 1 January 1990 and are human induced;

⁷ Such information shall be within levels of confidence as elaborated by any IPCC good practice guidance adopted by the COP/MOP and in accordance with relevant decisions of the COP/MOP on land use, land-use change and forestry.

⁸ This recognises that the intent of the Appendix to the Annex of the decision -/CMP.1 (land use, land-use change and forestry) is to factor out the effects described in (a) - (c) for the first commitment period

⁹ See footnote 5.

(b) For Parties included in Annex I that elect cropland management and/or grazing land management and/or revegetation, anthropogenic greenhouse gas emissions by sources and removals by sinks for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported under paragraph 6 (g), above;

(c) Information that demonstrates that emissions by sources and removals by sinks resulting from elected Article 3, paragraph 4, activities are not accounted for under activities under Article 3, paragraph 3;

(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 draft decision -/CMP.1 on land use, land-use change and forestry.

E. Information on emission reduction units, certified emission reductions, assigned amount units and removal units

F. Changes in national systems in accordance with Article 5, paragraph 1

10. Each Party included in Annex I shall include in its national inventory report information on any changes that have occurred in its national system compared with information reported in its last submission, including information submitted in accordance with paragraphs 19 to 20 of these guidelines.

G. Changes in national registries

11. Each Party included in Annex I with a commitment inscribed in Annex B shall include in its national inventory report information on any changes that have occurred in its national registry, compared with information reported in its last submission, including information submitted in accordance with paragraph 3¹⁰ of these guidelines.

H. Minimization of adverse impacts in accordance with Article 3, paragraph 14

12. Each Party included in Annex I shall provide information relating to how it is striving, under Article 3, paragraph 14, of the Kyoto Protocol, to implement its commitments mentioned in Article 3, paragraph 1, of the Kyoto Protocol in such a way as to minimize adverse social, environmental and economic impacts on developing country Parties, particularly those identified in Article 4, paragraphs 8 and 9, of the Convention.

13. Parties included in Annex II, and other Parties included in Annex I that are in a position to do so, shall incorporate information on how they give priority, in implementing their commitments under Article 3, paragraph 14, to the following actions, based on relevant

¹⁰ Paragraph 3 is located in appendix I to decision -/CP.7 (*Guidelines for the preparation of information under article 7 of the Kyoto Protocol*). The number of this paragraph will change accordingly once the corresponding part of the appendix is incorporated in these guidelines.

methodologies referred to in paragraph 11 of draft decision -/CMP.1 on Matters relating to Article 3, paragraph 14, of the Kyoto Protocol:

- (a) The progressive reduction or phasing out of market imperfections, fiscal incentives, tax and duty exemptions and subsidies in all greenhouse gas emitting sectors, taking into account the need for energy price reforms to reflect market prices and externalities;
- (b) Removing subsidies associated with the use of environmentally unsound and unsafe technologies;
- (c) Cooperating in the technological development of non-energy uses of fossil fuels, and supporting developing country Parties to this end;
- (d) Cooperating in the development, diffusion, and transfer of less greenhouse gas emitting advanced fossil-fuel technologies, and/or technologies relating to fossil fuels that capture and store greenhouse gases, and encouraging their wider use; and facilitating the participation of the least developed countries and other non-Annex I Parties in this effort;
- (e) Strengthening the capacity of developing country Parties identified in Article 4, paragraphs 8 and 9, of the Convention for improving efficiency in upstream and downstream activities relating to fossil fuels, taking into consideration the need to improve the environmental efficiency of these activities; and
- (f) Assisting developing country Parties which are highly dependent on the export and consumption of fossil fuels in diversifying their economies.

14. Where the information referred to in paragraphs 12 and 13 above has been provided in earlier submissions, the Party included in Annex I shall include information in its national inventory report on any changes that have occurred, compared with the information reported in its last submission.

15. The secretariat shall annually compile the supplementary information mentioned in paragraphs 12 and 13 above.

II. REPORTING OF SUPPLEMENTARY INFORMATION UNDER ARTICLE 7, PARAGRAPH 2

A. Applicability

16. The provisions of these guidelines shall apply for each Party included in Annex I which is also a Party to the Kyoto Protocol.

B. General approach

17. Each Party included in Annex I shall include the necessary supplementary information required under these guidelines to demonstrate compliance with its commitments under the Protocol in its national communication submitted under Article 12 of the Convention, with the time-frames for the obligations established by the Kyoto Protocol and with the relevant decisions of the COP and the COP/MOP.

C. Objectives

18. The objectives of these guidelines are:

- (a) To enable Parties included in Annex I to meet their commitments for reporting information in accordance with Article 7, paragraph 2;
- (b) To promote the reporting of consistent, transparent, comparable, accurate and complete information by Parties included in Annex I;
- (c) To facilitate the preparation of the information to be submitted to the COP/MOP by Parties included in Annex I;
- (d) To facilitate the review under Article 8 of national communications and of the supplementary information under Article 7, paragraph 2, from Parties included in Annex I.

D. National systems in accordance with Article 5, paragraph 1

19. Each Party included in Annex I shall provide a description of how it is performing the general and specific functions defined in the guidelines for national systems under Article 5, paragraph 1. The description shall contain the following elements:

- (a) The name and contact information for the national entity and its designated representative with overall responsibility for the national inventory of the Party;
- (b) The roles and responsibilities of various agencies and entities in relation to the inventory development process, as well as the institutional, legal and procedural arrangements made to prepare the inventory;
- (c) A description of the process for collecting activity data, for selecting emission factors and methods, and for the development of emission estimates;
- (d) A description of the process and the results of key source identification and, where relevant, archiving of test data;
- (e) A description of the process for the recalculation of previously submitted inventory data;
- (f) A description of the quality assurance and quality control plan, its implementation and the quality objectives established, and information on internal and external evaluation and review processes and their results in accordance with the guidelines for national systems;
- (g) A description of the procedures for the official consideration and approval of the inventory.

20. Where the Party included in Annex I has not performed all functions, the Party shall provide an explanation of which functions were not performed or were only partially performed and information on the action planned or taken to perform these functions in the future.

E. National registries

F. Supplimentarity relating to the mechanisms pursuant to Articles 6, 12 and 17

21. Each Party included in Annex I shall provide information on how its use of the mechanisms is supplemental to domestic action, and how its domestic action thus constitutes a significant element of the effort made to meet its quantified limitation and reduction commitments under Article 3, paragraph 1, in accordance with the provisions of decision 5/CP.6.

G. Policies and measures in accordance with Article 2

22. In providing information under part II, section V, of the guidelines for the preparation of national communications by Parties included in Annex I to the Convention (FCCC/CP/1999/7), each Party included in Annex I shall specifically address policies and measures implemented and/or further elaborated as well as cooperation with other such Parties in achieving its quantified emission limitation and reduction commitment under Article 3, in order to promote sustainable development. Such reporting shall take into account any relevant decision by the COP and the COP/MOP resulting from the process for further consideration of the issue of policies and measures (decision -/CP.7).

23. With respect to aviation and marine bunker fuels, each Party included in Annex I shall, in pursuit of Article 2, paragraph 2, of the Kyoto Protocol, identify the steps it has taken to promote and/or implement any decisions by the International Civil Aviation Organization and the International Maritime Organization in order to limit or reduce emissions of greenhouse gases not controlled by the Montreal Protocol from aviation and marine bunker fuels.

24. Each Party included in Annex I shall also provide information not reported elsewhere under these guidelines on how it strives to implement policies and measures under Article 2 of the Kyoto Protocol in such a way as to minimize adverse effects, including the adverse effects of climate change, effects on international trade, and social, environmental and economic impacts on other Parties, especially developing country Parties and in particular those identified in Article 4, paragraphs 8 and 9, of the Convention, taking into account Article 3 of the Convention.

H. Domestic and regional programmes and/or legislative arrangements and enforcement and administrative procedures

25. Each Party included in Annex I shall report any relevant information on its domestic and regional legislative arrangements and enforcement and administrative procedures, established pursuant to the implementation of the Kyoto Protocol, according to its national circumstances. This information shall include:

(a) A description of any domestic and regional legislative arrangements and enforcement and administrative procedures the Party has in place to meet its commitments under the Kyoto Protocol, including the legal authority for such programmes, how they are implemented and procedures for addressing cases of non-compliance under domestic law;

(b) A description of any provisions to make information on these legislative arrangements and enforcement and administrative procedures (e.g. rules on enforcement and administrative procedures, action taken) publicly accessible;

(c) A description of any institutional arrangements and decision-making procedures that it has in place to coordinate activities related to participation in the mechanisms under Articles 6, 12 and 17, including the participation of legal entities.

26. Each Party included in Annex I shall provide a description of any national legislative arrangements and administrative procedures that seek to ensure that the implementation of activities under Article 3, paragraph 3, and any elected activities under Article 3, paragraph 4, also contributes to the conservation of biodiversity and sustainable use of natural resources.

I. Information under Article 10

27. Each Party included in Annex I shall report its activities, actions and programmes undertaken in fulfilment of its commitments under Article 10.

28. Each Party included in Annex I shall report on the steps it has taken to promote, facilitate and finance the transfer of technology to developing countries and to build their capacity, taking into account Article 4, paragraphs 3, 5 and 7, of the Convention in order to facilitate the implementation of Article 10 of the Kyoto Protocol.

J. Financial resources

29. Each Party included in Annex II shall provide information on the implementation of Article 11 of the Kyoto Protocol, in particular information on what new and additional financial resources have been provided, in what way these resources are new and additional, and how that Party has taken into account the need for adequacy and predictability in the flow of these resources.

30. Each Party included in Annex II shall provide information on its contribution to the entity or entities entrusted with the operation of the financial mechanism.

31. Any Party included in Annex I that has provided funding for the adaptation fund established in accordance with decision -/CP.7 (*Funding under the Kyoto Protocol*) shall report on its financial contributions to this fund. In doing so, the Party shall take into account the information reported in accordance with paragraph 6 of decision -/CP.7 (*Funding under the Kyoto Protocol*).

III. LANGUAGE

32. The information reported in accordance with these guidelines shall be submitted in one of the official languages of the United Nations. Parties included in Annex I are encouraged to submit a translation of the information under Article 7, paragraph 1, in English, in order to facilitate the annual review of the inventory information under Article 8.

IV. UPDATING

33. These guidelines shall be reviewed and revised, as appropriate, by consensus, in accordance with decisions of the COP/MOP, taking into account any relevant decisions of the COP.
