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**ÓRGANO SUBSIDIARIO DE ASESORAMIENTO
CIENTÍFICO Y TECNOLÓGICO**

21º período de sesiones

Bueno Aires, 6 a 14 de diciembre de 2004

Tema 5 a) del programa

Cuestiones metodológicas

Orientación sobre las buenas prácticas en relación con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura (UTS) previstas en el Protocolo de Kyoto, los productos madereros y otras cuestiones relativas al UTS

**ORIENTACIÓN SOBRE LAS BUENAS PRÁCTICAS EN RELACIÓN
CON LAS ACTIVIDADES DE USO DE LA TIERRA, CAMBIO
DE USO DE LA TIERRA Y SILVICULTURA**

Proyecto de conclusiones propuesto por la Presidencia

Adición

**Recomendación del Órgano Subsidiario de Asesoramiento
Científico y Tecnológico**

El Órgano Subsidiario de Asesoramiento Científico y Tecnológico, en su 21º período de sesiones, decidió recomendar la adopción del siguiente proyecto de decisión a la Conferencia de las Partes en su décimo período de sesiones.

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Proyecto de Decisión -/CP.10

Orientación sobre las buenas prácticas en relación con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura señaladas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto

La Conferencia de las Partes,

Recordando sus decisiones 11/CP.7, 19/CP.7, 21/CP.7, 22/CP.7 y 13/CP.9,

1. *Recomienda* que la Conferencia de las Partes en calidad de reunión de las Partes en el Protocolo de Kyoto adopte el proyecto de decisión -/CP.1 (*Orientación sobre las buenas prácticas en relación con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura señaladas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto*);

2. *Alienta* a las Partes incluidas en el anexo I de la Convención que hayan ratificado el Protocolo de Kyoto a que presenten, a título voluntario, junto con los informes que deben presentar a más tardar el 15 de abril de 2007, estimaciones de las emisiones por las fuentes y la absorción por los sumideros de gases de efecto invernadero resultantes de las actividades previstas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto, empleando los cuadros del formulario común para los informes¹ que figuran en el anexo II de la presente decisión, e información suplementaria en un anexo del informe del inventario nacional, de conformidad con la orientación que figura en el anexo I de la presente decisión;

3. *Invita* a las Partes a que comuniquen a la secretaría, a más tardar el 30 de junio de 2007, sus opiniones sobre los cuadros del formulario común para los informes que se mencionan en el párrafo 2 *supra* y describan su experiencia en el uso de esos cuadros;

¹ El formulario común para los informes es un formulario estandarizado que deben utilizar las Partes para comunicar por vía electrónica las estimaciones de las emisiones y la absorción de gases de efecto invernadero y otra información pertinente. Por razones técnicas (debido, por ejemplo, al tamaño de los cuadros y la letra), en este documento no es posible estandarizar la versión impresa de los cuadros del formulario común para los informes sobre uso de la tierra, cambio de uso de la tierra y silvicultura.

4. *Pide* a la secretaría que prepare un resumen de las opiniones de la Partes presentadas de conformidad con el párrafo 3 *supra* para que lo examine el Órgano Subsidiario de Asesoramiento Científico y Tecnológico en su 27º período de sesiones (noviembre de 2007);

5. *Pide* al Órgano Subsidiario de Asesoramiento Científico y Tecnológico que, tras examinar la experiencia adquirida en el uso de los cuadros que se mencionan en el párrafo 2 *supra*, los actualice y prepare y someta a la Conferencia de las Partes en calidad de reunión de las Partes en el Protocolo de Kyoto un proyecto de decisión por el cual los cuadros actualizados se anexen a la decisión a que se refiere el párrafo 1 *supra*;

6. *Pide* a la secretaría que, con sujeción a la disponibilidad de fondos complementarios, elabore un módulo provisional para los cuadros mencionados en el párrafo 2 *supra* a fin de facilitar su presentación.

Anexo I

ORIENTACIÓN PARA LA COMUNICACIÓN DE INFORMACIÓN SUPLEMENTARIA SOBRE LAS ACTIVIDADES DE USO DE LA TIERRA, CAMBIO DE USO DE LA TIERRA Y SILVICULTURA (UTS) SEÑALADAS EN LOS PÁRRAFOS 3 Y 4 DEL ARTÍCULO 3, QUE HA DE FIGURAR EN UN ANEXO DEL INFORME DEL INVENTARIO NACIONAL

1. En el presente anexo se ofrece orientación para la comunicación de información suplementaria sobre las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura señaladas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto, que ha de figurar en el informe del inventario nacional (IIN)^{*1}. El objeto de esta orientación es ayudar a las Partes a cumplir las exigencias de la decisión 22/CP.7 y se basa, cuando procede, en *IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry* (orientación del IPCC sobre las buenas prácticas en el sector UTS). En los informes del inventario nacional se puede incluir información adicional, en función de los criterios nacionales de la Parte para la estimación de las emisiones de gases de efecto invernadero (GEI) y la absorción debida a las actividades UTS* con arreglo al Protocolo de Kyoto.

2. De conformidad con la orientación que figura a continuación, las Partes deben presentar:
 - a) Información general;
 - b) Información relacionada con las tierras;
 - c) Información específica sobre las actividades;
 - d) Otra información;
 - e) Información relativa al artículo 6.

* *Nota:* IIN = NIR en el cuadro en inglés.
UTS = LULUCF en el cuadro en inglés.

¹ El informe del inventario nacional se presenta de conformidad con la decisión 18/CP.8, modificada por la decisión 13/CP.9.

3. Debe presentarse información específica sobre cada una de las actividades previstas en el párrafo 3 del artículo 3 y cada una de las actividades elegidas con arreglo al párrafo 4 del artículo 3. Dado que tanto la forestación como la reforestación están sujetas a las mismas disposiciones que figuran en el anexo del proyecto de decisión -/CPM.1 (*Uso de la tierra, cambio de uso de la tierra y silvicultura*), adjunto a la decisión 11/CP.7, se puede informar sobre ambas al mismo tiempo.

1. Información general

- 1.1. Definición de bosque (como en el cuadro NIR 1.1) y cualquier otro criterio (por ejemplo, anchura mínima).
- 1.2. Actividades elegidas con arreglo al párrafo 4 del artículo 3 (como en el cuadro NIR 1).
- 1.3. Descripción de la manera en que se han aplicado las definiciones de cada actividad señalada en el párrafo 3 del artículo 3 y cada actividad elegida con arreglo al párrafo 4 del artículo 3.
- 1.4. Descripción de las condiciones de precedencia y/o jerarquía entre las actividades del párrafo 4 del artículo 3 y de la manera en que se han aplicado coherentemente para determinar la clasificación de las tierras.

2. Información sobre las tierras

- 2.1. Unidad de medición espacial empleada para determinar la superficie de las unidades de tierra en el ámbito del párrafo 3 del artículo 3 (de conformidad con el párrafo 3 del anexo del proyecto de decisión -/CMP.1 (*Uso de la tierra, cambio de uso de la tierra y silvicultura*), adjunto a la decisión 11/CP.7).
- 2.2. Metodología empleada para elaborar la matriz de transición de las tierras que figura en el cuadro NIR 2.

- 2.3. Mapas y/o bases de datos para identificar las ubicaciones geográficas y sistema de códigos de identificación de ubicaciones geográficas, que se pueden comunicar por medios electrónicos.

3. Información específica sobre las actividades

3.1. Métodos para estimar las variaciones de las reservas de carbono y las emisiones y absorción de GEI

- 3.1.1. Descripción de las metodologías y los supuestos en que se basan.
- 3.1.2. Justificación cuando se omite cualquier reservorio de carbono o emisiones y absorciones de GEI de las actividades señaladas en el párrafo 3 del artículo 3 y las actividades elegidas con arreglo al párrafo 4 del artículo 3 (el cuadro NIR 1 debería ir acompañado de esta información en todos los casos en que se consigne *NR*).
- 3.1.3. Información sobre si se han excluido o no las emisiones y absorciones de GEI indirectas y naturales.
- 3.1.4. Cambios en los datos y métodos desde la presentación anterior (nuevos cálculos) (véase, entre otras, la sección 4.2.4.1 de la orientación del IPCC sobre las buenas prácticas en el sector UTS).
- 3.1.5. Estimaciones de la incertidumbre (véase, entre otras, la sección 5.2 de la orientación del IPCC sobre las buenas prácticas en el sector UTS).
- 3.1.6. Información sobre otras cuestiones metodológicas (por ejemplo, intervalos de medición y variabilidad interanual) (véase, entre otras, la sección 4.2.3 de la orientación del IPCC sobre las buenas prácticas en el sector UTS).
- 3.1.7. A efectos de la contabilización exigida en el párrafo 18 del anexo al proyecto de decisión -/CMP.1 (*Uso de la tierra, cambio de uso de la tierra y silvicultura*) adjunto a la decisión 11/CP.7, indicación del año del inicio de la actividad, si es posterior a 2008.

3.2. Artículo 3.3

- 3.2.1. Información que demuestre que las actividades previstas en el párrafo 3 del artículo 3.3 comenzaron el 1° de enero de 1990, o después de esa fecha, y antes del 31 de diciembre de 2012 y que éstas eran actividades humanas directas.
- 3.2.2. Información sobre la manera en que la recolección o la perturbación forestal a la que sigue el restablecimiento de un bosque se diferencia de la deforestación.
- 3.2.3. Información sobre el tamaño y la ubicación geográfica de las zonas forestales que han perdido masa forestal pero que no se han clasificado todavía como deforestadas.

3.3. Artículo 3.4

- 3.3.1. Información que demuestre que las actividades señaladas en el artículo 3.4 tuvieron lugar a partir del 1° de enero de 1990 y que éstas eran actividades humanas.
- 3.3.2. Información relacionada con la gestión de tierras agrícolas, la gestión de pastizales y el restablecimiento de la vegetación, si se eligieron, para el año de base.
- 3.3.3. [Información relacionada con la ordenación forestal:
 - a) Que la definición de bosque para esta categoría es conforme a la definición que figura en el punto 1.1 más arriba;
 - b) Que la ordenación forestal es un sistema de prácticas de administración y uso de la superficie forestal que tiene por objeto que el bosque cumpla sus funciones ecológicas (en particular la diversidad biológica), económicas y sociales pertinentes de una manera sostenible (inciso f) del párrafo del anexo del proyecto de decisión -/CMP.1 (*Uso de la tierra, cambio de uso de la tierra y silvicultura*), adjunto a la decisión 11/CP.7).]

4. Otra información

- 4.1. Análisis de las principales categorías para las actividades señaladas en el artículo 3.3 y otras actividades escogidas con arreglo al artículo 3.4 (como, entre otras, en el cuadro NIR 3, sección 5.4 de la orientación del IPCC sobre las buenas prácticas en el sector UTS).

5. Información relativa al artículo 6

- 5.1 El código de identificación en los cuadros pertinentes del formulario común para los informes para las actividades mencionadas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto, que figuran en el anexo II de la decisión -/CMP.1 (Orientación sobre las buenas prácticas en relación con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura señaladas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto) debe incluir una indicación específica de si dentro de los límites geográficos de la actividad hay tierras que son objeto de un proyecto en el marco del artículo 6 del Protocolo de Kyoto.

TABLE NIR 1. SUMMARY TABLE

Activity coverage and other information relating to activities under Article 3.3 and elected activities under Article 3.4

Activity		Change in carbon pool reported ⁽¹⁾					Greenhouse gas sources reported ⁽²⁾							
		Above-ground biomass	Below-ground biomass	Litter	Dead wood	Soil	Fertilization ⁽³⁾	Drainage of soils under forest management	Disturbance associated with land-use conversion to croplands	Liming	Biomass burning ⁽⁴⁾			
							N ₂ O	N ₂ O	N ₂ O	CO ₂	CO ₂	CH ₄	N ₂ O	
Article 3.3 activities	Afforestation and Reforestation													
	Deforestation													
Article 3.4 activities	Forest Management													
	Cropland Management													
	Grazing Land Management													
	Revegetation													

⁽¹⁾ Indicate R (reported), NR (not reported), IE (included elsewhere) or NO (not occurring), for each relevant activity under Article 3.3 or elected activity under Article 3.4. If changes in a carbon pool are not reported, it must be demonstrated in the NIR that this pool is not a net source of greenhouse gases. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

⁽²⁾ Indicate R (reported), NE (not estimated), IE (included elsewhere) or NO (not occurring) for greenhouse gas sources reported, for each relevant activity under Article 3.3 or elected activity under Article 3.4. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

⁽³⁾ N₂O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector.

⁽⁴⁾ If CO₂ emissions from biomass burning are not already included under changes in carbon stocks, they should be reported under biomass burning; this also includes the carbon component of CH₄. Parties that include CO₂ emissions from biomass burning in their carbon stock change estimates should report IE (included elsewhere).

Table NIR 1.1 Additional information
Selection of parameters for defining "Forest" under the Kyoto Protocol

Parameter	Range	Selected value
Minimum land area	0.05 - 1 ha	
Minimum crown cover	10 - 30 %	
Minimum height	2 - 5 m	

Table NIR 2. LAND TRANSITION MATRIX
Area change between the previous and the current inventory year^{(1), (2), (3)}

TO... FROM...		Article 3.3 activities		Article 3.4 activities				Other	Total	
		Afforestation and Reforestation	Deforestation	Forest Management (if elected)	Cropland Management (if elected)	Grazing Land Management (if elected)	Revegetation (if elected)			
		(kha)								
Article 3.3 activities	Afforestation and Reforestation									
	Deforestation									
Article 3.4 activities	Forest Management (if elected)									
	Cropland Management ⁽⁴⁾ (if elected)									
	Grazing Land Management ⁽⁴⁾ (if elected)									
	Revegetation ⁽⁴⁾ (if elected)									
Other										
Total area										

⁽¹⁾ This table should be used to report land area and changes in land area subject to the various activities in the inventory year. For each activity it should be used to report area change between the previous year and the current inventory year. For example, the total area of land subject to Forest Management in the year preceding the inventory year, and which was deforested in the inventory year, should be reported in the cell in column of Deforestation and in the row of Forest Management.

⁽²⁾ Some of the transitions in the matrix are not possible and the cells concerned have been shaded.

⁽³⁾ In accordance with section 4.2.3.2 of the IPCC good practice guidance for LULUCF, the value of the reported area subject to the various activities under Article 3.3 and 3.4 for the inventory year should be that on 31 December of that year.

⁽⁴⁾ Lands subject to Cropland Management, Grazing Land Management or Revegetation which, after 2008, are subject to activities other than those under Article 3.3 and 3.4, should still be tracked and reported under Cropland Management, Grazing Land Management or Revegetation, respectively.

TABLE NIR 3. SUMMARY OVERVIEW FOR KEY CATEGORIES FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Country
Year
Submission

KEY CATEGORIES OF EMISSIONS AND REMOVALS	GAS	CRITERIA USED FOR KEY CATEGORY IDENTIFICATION			COMMENTS ⁽³⁾
		Associated category in UNFCCC inventory ⁽¹⁾ is key (indicate which category)	Category contribution is greater than the smallest category considered key in the UNFCCC inventory ⁽¹⁾ (including LULUCF)	Other ⁽²⁾	
Specify key categories according to the national level of disaggregation used ⁽¹⁾					
<i>For example: Cropland Management</i>	<i>CO₂</i>	<i>X (Cropland remaining Cropland)</i>			

⁽¹⁾ See section 5.4 of the IPCC good practice guidance for LULUCF.

⁽²⁾ This should include qualitative consideration as per section 5.4.3 of the IPCC good practice guidance for LULUCF or any other criteria.

⁽³⁾ Describe the criteria identifying the category as key.

Documentation box:

Parties should provide in the NIR the full information on methodologies used for identifying key categories (according to section 5.4 of the IPCC good practice guidance for LULUCF).

ANNEX II

Tables of the common reporting format for land use, land-use change and forestry under the Kyoto Protocol*

TABLE 5(KP). REPORT OF SUPPLEMENTARY INFORMATION FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL^{(1), (2)}

Country
Year
Submission

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	Net CO ₂ emissions/ removals ^{(3), (4)}	CH ₄ ⁽⁵⁾	N ₂ O ⁽⁶⁾
	(Gg)		
A. Article 3.3 activities			
A.1. Afforestation and Reforestation ⁽⁷⁾			
A.1.1. Units of land not harvested since the beginning of the commitment period			
A.1.2. Units of land harvested since the beginning of the commitment period			
A.2. Deforestation			
B. Article 3.4 activities			
B.1. Forest Management (if elected)			
B.2. Cropland Management (if elected)			
B.3. Grazing Land Management (if elected)			
B.4. Revegetation (if elected)			

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ All estimates in this table include emissions and removals from projects under Article 6 hosted by the reporting Party.

⁽²⁾ If Cropland Management, Grazing Land Management and/or Revegetation are elected, this table and all relevant tables should also be reported for the base year for these activities.

⁽³⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and by changing the sign for net CO₂ removals to be negative (-) and net CO₂ emissions to be positive (+).

⁽⁴⁾ CO₂ emissions from liming, biomass burning and drained organic soils, where applicable, are included in this column.

⁽⁵⁾ CH₄ emissions reported here for Cropland Management, Grazing Land Management and Revegetation, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning which are reported in the Agriculture sector). Any other CH₄ emissions from Agriculture should be reported in the Agriculture sector.

⁽⁶⁾ N₂O emissions reported here for Cropland Management, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning which are reported in the Agriculture sector) and N₂O from conversion to Cropland of lands other than Forest Land (Table 5(KP-II)3). Any other N₂O emissions from Agriculture should be reported in the Agriculture sector.

⁽⁷⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.

* On all CRF tables, please use, as applicable, the notation keys as specified in the annex to decision 18/CP.8.

TABLE 5(KP-I)A.1.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Article 3.3 activities: Afforestation and Reforestation^{(1), (2)}

Units of land not harvested since the beginning of the commitment period

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾									IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽⁸⁾	CHANGE IN CARBON STOCK ⁽¹⁾						NET CO ₂ EMISSIONS/REMOVALS ⁽⁸⁾				
			Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}				Net carbon stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾	Net carbon stock change in soils ⁽⁵⁾	
	Gains	Losses	Net change	Gains	Losses	Net change	Gains	Losses					Net change	Gains	Losses	Net change	Gains	Losses					Net change
Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)	(Mg C/ha)									(Mg CO ₂ /ha)	(Gg C)						(Gg CO ₂)				
Total for activity A.1.1																							
[specify identification code]																							
	[specify subdivision]																						
	[specify subdivision]																						
[specify identification code]																							
	[specify subdivision]																						
...	...																						

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 not harvested since the beginning of the commitment period.
⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.
⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
⁽⁶⁾ In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
⁽⁷⁾ Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
⁽⁸⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-I)A.1.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Article 3.3 activities: Afforestation and Reforestation^{(1), (2)}
Units of land harvested since the beginning of the commitment period

Country
 Year
 Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾									IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽⁸⁾	CHANGE IN CARBON STOCK ⁽⁷⁾						NET CO ₂ EMISSIONS/REMOVALS ⁽⁸⁾	
			Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}				Net carbon stock change in litter ⁽⁵⁾
	Gains	Losses	Net change	Gains	Losses	Net change	Gains	Losses	Net change	(Mg C/ha)	(Mg CO ₂ /ha)		Gains	Losses	Net change	Increase	Decrease	Net change		(Gg C)
Total for activity A.1.2																				
[specify identification code]																				
	[specify subdivision]																			
	[specify subdivision]																			
	[specify identification code]																			
	[specify subdivision]																			
...	...																			

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 harvested since the beginning of the commitment period.
⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, they can be reported together.
⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
⁽⁶⁾ In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
⁽⁷⁾ Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
⁽⁸⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-I)A.1.3. SUPPLEMENTARY BACKGROUND FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Article 3.3 activities: Afforestation and Reforestation^{(1), (2)}

Units of land otherwise subject to elected activities under Article 3.4 (information item)

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA	
Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)
Total for activity A.1.3		
<i>[specify identification code]</i>		
...	<i>[specify subdivision]</i>	
<i>[specify identification code]</i>	<i>[specify subdivision]</i>	
...	...	

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Units of land subject to Afforestation or Reforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.1.1 or A.1.2. They are reported here for transparency and to fulfill the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7.

⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision -/CMP.1 (Land use, land-use change and forestry), attached to decision 11/CP.7, they can be reported together.

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation, which would otherwise be included in land subject to elected activities under Article 3.4.

⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

Country
 Year
 Submission

TABLE 5(KP-I)A.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Article 3.3 activities: Deforestation⁽¹⁾

GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁶⁾							IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽⁷⁾	CHANGE IN CARBON STOCK ⁽⁶⁾						NET CO ₂ EMISSIONS/REMOVALS ⁽⁷⁾			
			Carbon stock change in above-ground biomass per area ^{(4), (5)}			Carbon stock change in below-ground biomass per area ^{(4), (5)}			Net carbon stock change in litter per area ⁽⁴⁾		Net carbon stock change in dead wood per area ⁽⁴⁾	Net carbon stock change in soils per area ⁽⁴⁾	Carbon stock change in above-ground biomass ^{(4), (5)}			Carbon stock change in below-ground biomass ^{(4), (5)}			Net carbon stock change in litter ⁽⁴⁾	Net carbon stock change in dead wood ⁽⁴⁾
	Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)	Gains	Losses	Net change	Gains	Losses					Net change	Gains	Losses	Net change		Gains		
									(Mg C/ha)										(Mg CO ₂ /ha)	(Gg C)
Total for activity A.2.																				
[specify identification code]																				
	[specify subdivision]																			
	[specify subdivision]																			
[specify identification code]																				
	[specify subdivision]																			
...	...																			

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Deforestation under Article 3.3.
 (2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
 (3) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
 (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
 (5) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
 (6) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
 (7) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-I)A.2.1. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Article 3.3 activities: Deforestation⁽¹⁾

Units of land otherwise subject to elected activities under Article 3.4 (information item)

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA	
Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)
Total for activity A.2.1.		
<i>[specify identification code]</i>	<i>[specify subdivision]</i>	
...	<i>[specify subdivision]</i>	
...	<i>[specify subdivision]</i>	
<i>[specify identification code]</i>		
...	...	

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Units of lands subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfill the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7.

⁽²⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation which would otherwise be included in land subject to elected activities under Article 3.4.

⁽³⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

TABLE 5(KP-I)B.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Forest Management⁽¹⁾

Country
 Year
 Submission

GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁶⁾							IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽⁷⁾	CHANGE IN CARBON STOCK ⁽⁶⁾						NET CO ₂ EMISSIONS/REMOVALS ⁽⁷⁾			
			Carbon stock change in above-ground biomass per area ^{(4), (5)}			Carbon stock change in below-ground biomass per area ^{(4), (5)}			Net carbon stock change in litter per area ⁽⁴⁾		Net carbon stock change in dead wood per area ⁽⁴⁾	Net carbon stock change in soils per area ⁽⁴⁾	Carbon stock change in above-ground biomass ^{(4), (5)}			Carbon stock change in below-ground biomass ^{(4), (5)}			Net carbon stock change in litter ⁽⁴⁾	Net carbon stock change in dead wood ⁽⁴⁾
	Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)	Gains	Losses	Net change	Gains	Losses					Net change	Gains	Losses	Net change		Gains		
									(Mg C/ha)										(Mg CO ₂ /ha)	(Gg C)
Total for activity B.1																				
[specify identification code]																				
	[specify subdivision]																			
	[specify subdivision]																			
[specify identification code]																				
	[specify subdivision]																			
...	...																			

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) If Forest Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Forest Management under Article 3.4.
 (2) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).
 (3) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
 (4) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
 (5) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
 (6) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
 (7) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-DB.2 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Cropland Management^{(1),(2)}

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾									IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽¹⁰⁾	CHANGE IN CARBON STOCK ⁽⁷⁾									NET CO ₂ EMISSIONS/REMOVALS ⁽¹⁰⁾			
	Identification code	Subdivision ⁽⁴⁾	Area subject to the activity	Carbon stock change in above-ground biomass per area ^{(5),(6)}			Carbon stock change in below-ground biomass per area ^{(5),(6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5),(6)}			Carbon stock change in below-ground biomass ^{(5),(6)}			Net C stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾	Net carbon stock change in soils ⁽⁵⁾		Net CO ₂ emissions/removals ⁽¹⁰⁾		
				Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils		Organic soils	Gains	Losses	Net change	Gains	Losses			Net change			Mineral soils	Organic soils ⁽⁸⁾
		(kha)	(kha)	(Mg C/ha)									(Mg CO ₂ /ha)	(Gg C)									(Gg CO ₂)			
Total for activity B.2																										
[specify identification code]																										
	[specify subdivision]																									
	[specify subdivision]																									
[specify identification code]																										
	[specify subdivision]																									
...	...																									

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) If Cropland Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Cropland Management under Article 3.4.
(2) If Cropland Management has been elected, this table and all relevant CRF tables should also be reported for the base year for Cropland Management.
(3) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management (if elected).
(4) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
(5) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
(6) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
(7) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).
(8) The value reported here is an emission and not a carbon stock change.
(9) This information is needed for the calculation of the net carbon stock changes in soils per area.
(10) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-1)B.3 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
 Elected Article 3.4 activities: **Grazing Land Management**^{(1), (2)}

GEOGRAPHICAL LOCATION ⁽³⁾		ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾								Implied emission/ removal factor per area ⁽¹⁰⁾	CHANGE IN CARBON STOCK ⁽⁷⁾								Net CO ₂ emissions/ removals ⁽¹⁰⁾				
Identification code	Subdivision ⁽⁴⁾	Area subject to the activity	Area of organic soils ⁽⁹⁾	Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}			Net C stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾		Net carbon stock change in soils ⁽⁵⁾			
				Gains	Losses	Gains	Losses	Decrease	Net change			Mineral soils		Organic soils	Gains	Losses	Net change	Gains	Losses				Net change	Mineral soils	Organic soils ⁽⁸⁾	
				(Mg C/ha)								(Mg CO ₂ /ha)	(Gg C)								(Gg CO ₂)					
Total for activity B.3																										
[specify identification code]																										
	[specify subdivision]																									
	[specify subdivision]																									
[specify identification code]																										
	[specify subdivision]																									
...	...																									

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) If Grazing Land Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Grazing Land Management under Article 3.4.
 (2) If Grazing Land Management has been elected, this table and all relevant CRF tables should also be reported for the base year for Cropland Management.
 (3) Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management (if elected).
 (4) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
 (5) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
 (6) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
 (7) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).
 (8) The value reported here is an emission and not a carbon stock change.
 (9) This information is needed for the calculation of the net carbon stock changes in soils per area.
 (10) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-1)B.4 SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Revegetation^{(1), (2)}

Country
Year
Submission

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾								Implied emission/ removal factor per area ⁽¹⁰⁾	CHANGE IN CARBON STOCK ⁽⁷⁾								Net CO ₂ emissions/removals ⁽¹⁰⁾				
				Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾		Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}				Net C stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾	Net carbon stock change in soils ⁽⁵⁾	
	Gains	Losses	Net change	Gains	Losses	Net change	Mineral soils	Organic soils	Gains				Losses	Net change	Gains	Losses	Net change	Mineral soils	Organic soils ⁽⁸⁾						
Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)	Area of organic soils ⁽⁹⁾ (kha)	(Mg C/ha)								(Mg CO ₂ /ha)	(Gg C)								(Gg CO ₂)				
Total for activity B.4																									
[specify identification code]																									
	[specify subdivision]																								
	[specify subdivision]																								
[specify identification code]																									
	[specify subdivision]																								
...	...																								

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) If Revegetation has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Revegetation under Article 3.4.
(2) If Revegetation has been elected, this table and all relevant CRF tables should also be reported for the base year for Revegetation.
(3) Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation (if elected).
(4) Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
(5) The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
(6) In all cases where the good practice guidance methods used give separate estimates of gains and losses, these estimates should be reported.
(7) Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).
(8) The value reported here is an emission and not a carbon stock change.
(9) This information is needed for the calculation of the net carbon stock changes in soils per area.
(10) According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-II)1 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Direct N₂O emissions from N fertilization^{(1), (2)}

Country
Year
Submission

Identification code of geographical location	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Total amount of fertilizer applied (Gg N/year)	N ₂ O-N emissions per unit of fertilizer (kg N ₂ O-N/kg N) ⁽³⁾	N ₂ O (Gg)
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period⁽⁴⁾			
<i>[specify identification code]</i>			
...			
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period⁽⁴⁾			
<i>[specify identification code]</i>			
...			
B.1. Forest Management (if elected)⁽⁵⁾			
<i>[specify identification code]</i>			
...			

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ N₂O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector. This should be explicitly indicated in the documentation box.
⁽²⁾ Direct N₂O emissions from fertilization are estimated following section 3.2.1.4.1 of the IPCC good practice guidance for LULUCF based on the amount of fertilizer applied to land under Forest Management. The indirect N₂O emissions from Afforestation and Reforestation and land under Forest Management are estimated as part of the total indirect emissions in the Agriculture sector based on the total amount of fertilizer used in the country. Parties should show that double counting of N₂O emissions from fertilization with Agriculture sector estimates has been avoided.
⁽³⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.
⁽⁴⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
⁽⁵⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

TABLE 5(KP-II)2 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
N₂O emissions from drainage of soils^{(1), (2)}

Country
Year
Submission

Identification code of geographical location ⁽³⁾	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Area of drained soils (kha)	N ₂ O-N per area drained (kg N ₂ O-N/ha) ⁽⁴⁾	N ₂ O (Gg)
B.1. Forest Management (if elected)			
<i>Total for organic soils</i>			
<i>Total for mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils			
Mineral soils			
...			

Documentation box:
Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Methodologies for estimating N₂O emissions from drainage of soils are not addressed in the Revised 1996 IPCC Guidelines, but Appendix 3a.2 of the IPCC good practice guidance for LULUCF provides methodologies for consideration.

⁽²⁾ N₂O emissions from drainage of soils include those resulting from Forest Management. N₂O emissions from drained Cropland and Grassland soils are covered in the Agriculture sector under Cultivation of Histosols.

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

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

TABLE 5(KP-II)3 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
N₂O emissions from disturbance associated with land-use conversion to cropland^{(1), (2)}

Country
 Year
 Submission

Identification code of geographical location	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Land area converted (kha)	N ₂ O-N per area converted ⁽⁵⁾ (kg N ₂ O-N/ha)	N ₂ O (Gg)
A.2. Deforestation^{(3), (6)}			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils ⁽⁷⁾			
Mineral soils ⁽⁷⁾			
...			
B.2. Cropland Management (if elected)^{(4), (8)}			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils ⁽⁷⁾			
Mineral soils ⁽⁷⁾			
...			
Information items⁽⁹⁾			
A.2.1. Deforestation: units of land otherwise subject to elected activities under Article 3.4⁽⁶⁾			
<i>Total organic soils</i>			
<i>Total mineral soils</i>			
<i>[specify identification code]</i>			
Organic soils ⁽⁷⁾			
Mineral soils ⁽⁷⁾			
...			

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

- (1) Methodologies for N₂O emissions from disturbance associated with land-use conversion to Croplands are found in section 3.3.2.3.1.1 of the IPCC good practice guidance for LULUCF. N₂O emissions from fertilization in the preceding land use and new land use should not be reported here. Parties should avoid double counting with N₂O emissions from drainage and from cultivation of organic soils reported in Agriculture under Cultivation of Histosols.
- (2) According to the IPCC good practice guidance for LULUCF N₂O emissions from disturbance of soils are relevant only for land conversions to Cropland. N₂O emissions from Cropland Management when Cropland is remaining Cropland are included in the Agriculture sector.
- (3) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
- (4) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.
- (5) In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.
- (6) N₂O emissions associated with Deforestation followed by the establishment of Cropland should be reported under Deforestation even if Cropland Management is not elected under Article 3.4.
- (7) Parties may separate data for organic and mineral soils, if they have data available.
- (8) This includes N₂O emissions in land subject to Cropland Management from disturbance of soils due to the conversion to Cropland of lands other than Forest Lands.
- (9) Units of land subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7.

TABLE 5(KP-II)4 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Carbon emissions from lime application⁽¹⁾

Country
 Year
 Submission

Identification code of geographical location ⁽²⁾	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Total amount of lime applied (Mg/year)	Carbon emission per unit of lime (Mg C/Mg)	Carbon (Gg)
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period^{(2), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period^{(2), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
A.2. Deforestation^{(3), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.1. Forest Management (if elected)^{(4), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.2. Cropland Management (if elected)^{(5), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.3. Grazing Land Management (if elected)^{(6), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			
B.4. Revegetation (if elected)^{(7), (8), (9)}			
<i>Total for limestone</i>			
<i>Total for dolomite</i>			
<i>[specify identification code]</i>			
Limestone (CaCO ₃)			
Dolomite (CaMg(CO ₃) ₂)			
...			

Documentation box:
 Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) Carbon emissions from agricultural lime application are addressed in sections 3.3.1.2.1.1 and 3.3.2.1.1.1 of the IPCC good practice guidance for LULUCF.
 (2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
 (3) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
 (4) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management, if elected.
 (5) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.
 (6) Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected.
 (7) Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation, if elected.
 (8) If Parties are not able to separate lime application for different geographical locations, they should include liming for all geographical locations in the total.
 (9) A Party may report aggregate estimates for total lime applications when data are not available for limestone and dolomite.

TABLE 5(KP-II)5 SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
GHG emissions from biomass burning

Country
Year
Submission

Identification code of geographical location	ACTIVITY DATA			IMPLIED EMISSION FACTOR			EMISSIONS		
	Description ⁽⁷⁾	Unit	Values	CO ₂	CH ₄	N ₂ O	CO ₂ ⁽⁸⁾	CH ₄ ⁽⁸⁾	N ₂ O
	Area (AB) or biomass burned (BB)	ha or kg dm		(Mg/activity data unit)			(Gg)		
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period^{(1), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period^{(1), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
A.2. Deforestation^{(2), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.1. Forest Management (if elected)^{(3), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.2. Cropland Management (if elected)^{(4), (9), (10)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.3. Grazing Land Management (if elected)^{(5), (9), (11)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									
B.4. Revegetation (if elected)^{(6), (9)}									
<i>Total for controlled burning</i>									
<i>Total for wildfires</i>									
<i>[specify identification code]</i>									
Controlled burning									
Wildfires									
...									

Documentation box:

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

(1) Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
 (2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
 (3) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management, if elected.
 (4) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.
 (5) Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected.
 (6) Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation, if elected.
 (7) For each activity, activity data should be selected between area burned (AB) or biomass burned (BB). Units will be ha for area burned, and kg dm for biomass burned. The implied emission factor will refer to the selected activity data with an automatic change in the units.
 (8) If CO₂ emissions from biomass burning are not already included in Tables 5(KP-I)A.1.1 to 5(KP-I)B.4, they should be reported here. This also includes the carbon component of CH₄. This should be clearly documented in the documentation box and in the NIR. Parties that include all carbon stock changes in the carbon stock tables (5(KP-I)A.1.1 to 5(KP-I)B.4) should report IE (included elsewhere) in the CO₂ column.
 (9) Parties should report controlled/prescribed burning and wildfires emissions separately, where appropriate.
 (10) Burning of agricultural residues is included in the Agriculture sector.
 (11) Greenhouse gas emissions from prescribed savannah burning are reported in the Agriculture sector.

Proyecto de decisión -/CMP.1

Orientación sobre las buenas prácticas en relación con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura señaladas en los párrafos 3 y 4 del Protocolo de Kyoto

La Conferencia de las Partes en calidad de reunión de las Partes en el Protocolo de Kyoto,

Recordando en particular los párrafos 3 y 4 del artículo 3, el párrafo 2 del artículo 5 y el párrafo 1 del artículo 7 del Protocolo de Kyoto,

Recordando asimismo las decisiones 11/CP.7, 19/CP.7, 21/CP.7, 22/CP.7 y 13/CP.9,

Reafirmando que las emisiones antropógenas por las fuentes y la absorción antropógena por los sumideros de los gases de efecto invernadero no controlados por el Protocolo de Montreal deben notificarse de manera transparente, coherente, comparable, exhaustiva y precisa,

Habiendo examinado las recomendaciones pertinentes del Órgano Subsidiario de Asesoramiento Científico y Tecnológico,

1. *Decide* que en el primer período de compromiso las Partes incluidas en el anexo I de la Convención que han ratificado el Protocolo de Kyoto seguirán la orientación sobre las buenas prácticas en el sector uso de la tierra, cambio de uso de la tierra y silvicultura elaborada por el Grupo Intergubernamental de Expertos sobre el Cambio Climático, de manera consecuente con el Protocolo de Kyoto y el proyecto de decisión -/CMP.1 (*Uso de la tierra, cambio de uso de la tierra y silvicultura*) y el anexo de este proyecto de decisión¹, con el fin de presentar información sobre las emisiones antropógenas por las fuentes y la absorción antropógena por los sumideros de gases de efecto invernadero debidas a las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura señaladas en el párrafo 3 del artículo 3 y a las eventuales actividades elegidas

¹ Observando que los métodos de presentación de informes especificados en el capítulo 4 de la orientación del Grupo Intergubernamental de Expertos sobre el Cambio Climático sobre las buenas prácticas en el sector uso de la tierra, cambio de uso de la tierra y silvicultura (*Good Practice Guidance for Land Use, Land-use Change and Forestry*) deben garantizar que las zonas que sean objeto de las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura señaladas en los párrafos 3 y 4 del artículo 3 puedan identificarse.

con arreglo al párrafo 4 del artículo 3, de conformidad con el párrafo 2 del artículo 5 del Protocolo de Kyoto;

2. *Decide* que se utilice, para comunicar información suplementaria a los inventarios anuales de gases de efecto invernadero en el primer período de compromiso, además de los elementos especificados en los párrafos 5 a 9 del anexo del proyecto de decisión -/CMP.1 (art. 7) adjunto a la decisión 22/CP.7, un anexo al informe del inventario nacional, contenido en el anexo I de la presente decisión, así como los cuadros del formulario común para los informes² sobre las actividades señaladas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto, contenidos en el anexo II de la presente decisión;

3. *Pide* a la secretaría que prepare un programa informático para la presentación de los cuadros mencionados en el párrafo 2.

² El formulario común para los informes es un formulario estandarizado que deben utilizar las Partes para comunicar por vía electrónica las estimaciones de las emisiones y la absorción de gases de efecto invernadero y otra información pertinente. Por razones técnicas (en razón, por ejemplo, del tamaño de los cuadros y la letra) en este documento no es posible estandarizar la versión impresa de los cuadros del formulario común para los informes sobre las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura.

Anexos

[Se incorporará de conformidad con el párrafo 5 de la decisión -/CP.10.]
