



Annual report of the Compliance Committee to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol

Note by the secretariat

1. Under section XII(b) of the “Procedures and mechanisms relating to compliance under the Kyoto Protocol” (annex to decision 27/CMP.1), the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol is to consider the report of the plenary of the Compliance Committee on the progress of its work.
2. The attached draft is presented to the plenary for its consideration. The plenary will note that several paragraphs may need to be added or modified based on discussions at its twenty-seventh meeting.



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Item X of the provisional agenda

Report of the Compliance Committee

**Annual report of the Compliance Committee to the
Conference of the Parties serving as the meeting of the
Parties to the Kyoto Protocol**

Summary

The twentieth annual report of the Compliance Committee to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol covers activities undertaken from 5 July 2024 to 11 September 2025. The report provides a summary of the continued consideration by the enforcement branch of the question of implementation with regard to Liechtenstein, the continued consideration by the facilitative branch of its role in providing advice and facilitation in implementing the Kyoto Protocol, and the discussions in the plenary of the Compliance Committee.

I. Introduction

A. Mandate

1. In accordance with section III, paragraph 2(a), of the procedures and mechanisms relating to compliance under the Kyoto Protocol,¹ the plenary of the Compliance Committee is to report on the activities of the Committee, including a list of decisions taken by the branches, to each ordinary session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP).

B. Scope of the report

2. This twentieth annual report of the Compliance Committee covers the period from 5 July 2024 to 11 September 2025. It contains information on organizational matters (see chap. II below) and the work undertaken by the Committee in the reporting period (see chap. III below) [as well as recommendations for the CMP (see chap. IV below)].

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

3. According to section XII of the procedures and mechanisms, the CMP is to consider the annual report of the Committee on the progress of its work. This report will be considered at CMP 20 (November 2025).

4. The CMP may wish to take note of the work of and matters addressed by the Committee during the reporting period as detailed in this report. [The CMP may further wish to consider the recommendations contained in chapter IV below and take any action it deems appropriate based thereon.]

II. Organizational matters

5. During the reporting period, the Compliance Committee held the following meetings:

(a) The facilitative branch met for its 28th meeting on 10 September 2025 in Bonn, Germany, in hybrid format;

(b) The enforcement branch met three times, for its 40th meeting on 24 October 2024 (virtual), its 41st meeting on 23 June 2025, and its 42nd meeting on 10 September 2025. The 41st and 42nd meetings of the enforcement branch were both held in Bonn in hybrid format;

(c) The plenary held its 27th meeting on 11 September 2025 in Bonn in hybrid format.

6. The agenda and annotations, documentation supporting agenda items, and report for each meeting are available on the UNFCCC website.²

¹ Decision [27/CMP.1](#), annex. All section references in this document refer to sections in the “Procedures and mechanisms relating to compliance under the Kyoto Protocol” (annex to decision 27/CMP.1).

² See meetings and documents of the facilitative branch: <https://unfccc.int/process/bodies/constituted-bodies/compliance-committee-cc/facilitative-branch>; meetings and documents of the enforcement branch: <https://unfccc.int/process/bodies/constituted-bodies/compliance-committee-cc/enforcement-branch>; meetings and documents of the plenary: <https://unfccc.int/process/bodies/constituted-bodies/compliance-committee-cc/compliance-committee-plenary>.

A. Membership of the Compliance Committee

7. In accordance with rule 3, paragraph 1, of the rules of procedure of the Compliance Committee of the Kyoto Protocol,³ the term of service of each member and alternate member of the Committee starts on 1 January of the calendar year immediately following his or her election and ends on 31 December, two or four years thereafter, as applicable. Each member and alternate member shall remain in office until his or her successor is elected.⁴

8. The Committee welcomed the new member and alternate member. The current membership of the Compliance Committee can be found on the secretariat's website.⁵

9. The Committee recalls the requirements for elections of new members and alternate members in accordance with paragraph 2 of section IV, paragraph 2 of section V, and paragraph 5 of section II of the procedures and mechanisms and wishes to draw the attention of the CMP to the following:

(a) One vacancy in the facilitative branch that have remained unfilled owing to the absence of a nomination for the position of an alternate member of Parties included in Annex I⁶, noting the importance of nominating and electing the member to fill this vacancy and serve the remainder of the term until 31 December 2027;

(b) One vacancy in the enforcement branch that have remained unfilled owing to the absence of a nomination for the position of an alternate member from the Eastern European States, noting the importance of nominating and electing an alternate member to fill this vacancy and serve the remainder of the term until 31 December 2027;

(c) One vacancy in the enforcement branch that has remained unfilled following the resignation of the member from Annex I in 2024, and the importance of nominating and electing a member to fill this vacancy and serve the remainder of the term until 31 December 2025.

(d) Eleven positions in the enforcement and facilitative branches which are occupied by members and alternate members who remain in office until his or her successor is elected.

10. The Committee expresses its hope that Parties will keep in mind the goal of gender balance when submitting nominations for membership.

B. Transparency, communication and information

11. In accordance with rule 9, paragraph 1, of the rules of procedure, meetings of the plenary and of the facilitative and enforcement branches were held in public, recorded and webcast on the UNFCCC website, with the exception of any parts of those meetings that were held in private in accordance with the same rule.

12. In accordance with rule 12, paragraph 2, of the rules of procedure, all documents of the plenary and the enforcement and facilitative branches have been made available on the UNFCCC website.⁷

C. Use of electronic means in decision-making

13. Pursuant to rule 11, paragraph 2, of the rules of procedure, the Committee may elaborate and take decisions in a written procedure using electronic means. The enforcement branch of the Compliance Committee adopted in a written procedure using electronic means

³ Decision [4/CMP.2](#) as amended by decisions [4/CMP.4](#), [8/CMP.9](#) and [6/CMP.17](#). An informal consolidated version of the Committee's rules of procedure is available at: https://unfccc.int/sites/default/files/resource/Consolidated_RoP_of_the_KPCC_2022.pdf

⁴ Rule 3, para. 1, of the Committee's rules of procedure (footnote 3), as amended by decision [6/CMP.17](#), annex, para. (a).

⁵ <https://unfccc.int/process-and-meetings/bodies/election-and-membership>.

⁶ As defined in Article 1, para. 7, of the Kyoto Protocol.

⁷ See footnote 2 above.

its preliminary finding on the question of implementation with respect to Liechtenstein,⁸ its final decision⁹ and its decision on the review and assessment of the plan submitted under paragraph 6 of section XV¹⁰ as well as the report on the 41st meeting of the branch and the decisions contained therein (see chap III.B below).

III. Work undertaken in the reporting period

A. Activities of the plenary

Consideration of the reports of expert review teams under Article 8 of the Kyoto Protocol

14. In accordance with section VI, paragraph 3, of the procedures and mechanisms, and decision 22/CMP.1, annex, and paragraph 49 of the “Guidelines for review under Article 8 of the Kyoto Protocol”,¹¹ the members and alternate members of the facilitative branch of the Committee received and considered the annual review reports in the 2022 review cycle of Austria, Denmark, Finland, France, Malta, Portugal and Romania¹² and 2023 review cycle of Austria, Cyprus, Kazakhstan, Russian Federation, Sweden and Ukraine.¹³

15. The facilitative branch undertook the reviews of these reports in accordance with the practical working arrangements decided at its 22nd meeting, from 4 to 5 September 2019,¹⁴ and amended to enhance the working group modalities at its 23rd meeting, on 11 November 2020.¹⁵

16. At its 27th meeting, the plenary noted the information provided to it by the secretariat on the status of submission and review of reports under the Kyoto Protocol.

Consideration of the reports by the enforcement and the facilitative branch

17. Further at its 27th meeting, the plenary considered the reports by the enforcement and the facilitative branch, including the outcomes of the branches’ discussions of their work in response to their respective mandates, with the additional period for fulfilling commitments for the second commitment period under the Kyoto Protocol having expired and no third commitment period in place.

18. Based on the discussions, the plenary decided on the following: [xxx].

19. [The plenary of the Committee also agreed on the recommendations for the CMP as contained in chapter IV below.]

B. Activities of the enforcement branch

Question of implementation with respect to Liechtenstein

17. The enforcement branch continued its consideration of the question of implementation with respect to Liechtenstein during the reporting period.¹⁶ Following its consideration of the

⁸ Compliance Committee document [CC-2024-1-3/Liechtenstein/EB](#).

⁹ Compliance Committee document [CC-2024-1-6/Liechtenstein/EB](#).

¹⁰ Compliance Committee document [CC-2024-1-8/Liechtenstein/EB](#).

¹¹ Decision [22/CMP.1](#), annex.

¹² Reports on the reviews of the 2022 annual submissions of Austria, Denmark, Finland, France, Malta, Portugal and Romania, available on the UNFCCC webpage on [Inventory Review Reports 2022](#).

¹³ Reports on the reviews of the 2023 annual submissions of Austria, Cyprus, Kazakhstan, the Russian Federation, Sweden and Ukraine, available on the UNFCCC webpage on [Inventory Review Reports 2023](#).

¹⁴ Compliance Committee document [CC/FB/22/2019/2](#), para. 14.

¹⁵ Compliance Committee document [CC/FB/23/2020/3](#), para. 10.

¹⁶ For background and the branch’s consideration of the question of implementation with respect to Liechtenstein during the preceding reporting period see the nineteenth annual report of the Compliance Committee to the CMP ([FCCC/KP/CMP/2024/2](#)), paras. 16–27.

matter at its 40th meeting,¹⁷ and in accordance with section IX, paragraph 4, of the procedures and mechanisms, the branch adopted a decision on preliminary finding by electronic means on 31 October 2024 that Liechtenstein was not in compliance with Article 3, paragraph 1 bis, of the Doha Amendment.¹⁸

18. In line with the relevant timelines and pursuant to section IX, paragraph 7, Liechtenstein submitted its written submission regarding the decision on preliminary finding,¹⁹ as well as a corrigendum to its written submission.²⁰ In accordance with section IX, paragraph 8, the enforcement branch considered the submission and the corrigendum and adopted a final decision, indicating whether the preliminary finding, as a whole or any part of it to be specified, was confirmed, using electronic means, on 4 February 2025.²¹

19. In its final decision, the enforcement branch confirmed its preliminary finding with respect to Liechtenstein's non-compliance with Article 3, paragraph 1 bis, of the Doha Amendment, and the mandatory requirements set out in the "Modalities for the accounting of assigned amounts under Article 7, paragraph 4, of the Kyoto Protocol" (annex to decision 13/CMP.1, in conjunction with decision 3/CMP.11) and the "Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol" (annex to decision 15/CMP.1, in conjunction with decision 3/CMP.11), as set out in paragraph 16 of the preliminary finding.²²

20. The branch decided to apply the consequences outlined in paragraph 18, subparagraphs (a) to (c), of the preliminary finding.

21. In accordance with paragraph 18(b) of the preliminary finding, as confirmed by and annexed to the final decision of the branch,²³ Liechtenstein developed a compliance action plan, referred to in paragraph 5 of section XV, and submitted it to the branch on 7 May 2025.²⁴

22. In accordance with paragraph 6 of section XV and paragraph 2 of rule 25 bis of the rules of procedure, the branch reviewed and assessed the plan and adopted a decision on the review and assessment of the plan on 2 June 2025.²⁵ In its decision, the branch found that the plan sets out and adequately addresses each of the elements specified in paragraph 6 of section XV and paragraph 1 of rule 25 bis of the rules of procedure; and if implemented, is expected to remedy the non-compliance.²⁶

23. In this decision, the branch invited Liechtenstein to submit the first progress report on the implementation of the plan at its earliest convenience, preferably by 16 June 2025. Liechtenstein submitted said progress report on 16 June 2025.²⁷

24. At its 41st meeting, held on 23 June 2025, the branch considered the first progress report prepared by Liechtenstein. The branch also heard directly from the representatives of Liechtenstein who were present at the meeting.

25. After deliberating on the progress made by Liechtenstein, the branch expressed satisfaction with the implementation by Liechtenstein of its plan so far and welcomed the successful completion of its planned measures related to capacity-building, knowledge management and administrative processes.²⁸

26. Furthermore, the branch decided on the following:

¹⁷ Report on the fortieth meeting of the enforcement branch ([CC/EB/40/2025/23](#)), paras 5–12.

¹⁸ Compliance Committee document [CC-2024-1-3/Liechtenstein/EB](#).

¹⁹ Compliance Committee document [CC-2024-1-4/Liechtenstein/EB](#).

²⁰ Compliance Committee document [CC-2024-1-5/Liechtenstein/EB](#).

²¹ Compliance Committee document [CC-2024-1-6/Liechtenstein/EB](#).

²² Final decision (footnote 21 above), para. 8, and para. 16 of the preliminary finding, annexed to the final decision

²³ Footnotes 18 and 21 above.

²⁴ Compliance Committee document [CC-2024-1-7/Liechtenstein/EB](#).

²⁵ Compliance Committee document [CC-2024-1-8/Liechtenstein/EB](#).

²⁶ *Ibid.*, para. 8.

²⁷ Compliance Committee document [CC-2024-1-9/Liechtenstein/EB](#).

²⁸ Report on the forty-first meeting ([CC/EB/41/2025/2](#)), para. 10.

a) With regard to the operational processes, the branch requested Liechtenstein to closely coordinate with the administrator of the International Transaction Log (ITL) to achieve the completion of the redress measures.

b) To make this effective, the branch decided to invite, on an exceptional basis, the administrator of the ITL to facilitate retirement by Liechtenstein of the equivalent of 1 558 777 Kyoto Protocol units and to allow Liechtenstein, on an exceptional basis, to execute the retirement of the required available Kyoto Protocol units.

c) Furthermore, the branch requested Liechtenstein to report back to the branch once the retirement was successfully completed but, in any case, no later than by 11 August 2025.²⁹

27. Liechtenstein submitted its second progress report on 25 August 2025.³⁰

28. At its 42nd meeting, on 10 September 2025, the branch considered the second progress report by Liechtenstein on the implementation of its compliance action plan as well as latest updates on the matter provided by the Party concerned and the secretariat.

29. Having considered the latest information, the branch decided the following:

- (a) [xxx];
- (a) [xxx];
- (b) [xxx].

30. Also, at its 42nd meeting, the branch discussed its future workload in response to the mandates in the procedures and mechanisms, with the additional period for fulfilling commitments for the second commitment period under the Kyoto Protocol having expired and no third commitment period in place. On the basis of its discussion, the branch made the following recommendations to the plenary:

- (a) [xxx];
- (b) [xxx];
- (c) [xxx].

C. Activities of the facilitative branch

31. At its 28th meeting, the facilitative branch considered the outcomes of the review of the remaining seven ARR of the 2022 review cycle and the six inventory review reports for 2023 review cycle. As requested by the branch at its 26th meeting, the secretariat had randomly distributed the remaining ARRs to members and alternates of the branch using the three working groups established at its 22nd meeting, from 4 to 5 September 2019, and amended to enhance the working group modalities at its 23rd meeting, on 11 November 2020.

32. The seven remaining ARRs of the 2022 review cycle which were reviewed were: Austria, Denmark, Finland, France, Malta, Portugal and Romania. The six ARRs of the 2023 review cycle which were reviewed were: Austria, Cyprus, Kazakhstan, Russian Federation, Sweden and Ukraine.

33. Also, at its 28th meeting, the branch assessed its work undertaken in response to the mandates in the procedures and mechanisms and the rules of procedure.

34. In its assessment, the branch took into account the documents prepared upon its requests made at its 19th and 25th meetings, respectively:³¹ a document capturing the past experience of the branch in providing advice and facilitation to Parties in implementing the

²⁹ Ibid., paras. 11–13.

³⁰ Compliance Committee document [CC-2024-1-10/Liechtenstein/EB](#).

³¹ See report on the nineteenth meeting of the branch ([CC/FB/19/2016/2](#)), paragraph 6, and report on the twenty-fifth meeting of the branch ([CC/FB/25/2022/2](#)), paragraph 10, respectively.

Kyoto Protocol (also referred to as ‘experience document’);³² and a compendium of best practices and lessons learned, consolidating the findings and analysis of the branch on ways to identify issues in implementing the Kyoto Protocol that are persistent or significant, or both, prepared in the form of an update of the ‘experience document’.³³

35. On the basis of its assessment, and with the additional period for fulfilling commitments for the second commitment period having expired and no third commitment period in place, the branch made the following recommendations to the plenary:

- (a) [xxx];
- (b) [xxx];
- (c) [xxx].

IV. [Recommendations for the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol

36. The Committee recommends that the CMP:

- (a) Take note of the activities of the Committee during the reporting period;
- (b) Decide ...;
- (c) Request]

³² Document [CC/FB/20/2017/2](#), entitled ‘Experience of the facilitative branch of the Kyoto Protocol Compliance Committee in providing advice and facilitation to Parties in implementing the Kyoto Protocol’, published 1 August 2017.

³³ [Document CC/FB/26/2023/2](#), entitled ‘Experience of the facilitative branch of the KPCC in providing advice and facilitation to Parties in implementing the Kyoto Protocol – UPDATE’, published 9 August 2023.

Annex**Decisions taken by the enforcement branch of the Compliance Committee for the reporting period****Liechtenstein**

<i>Title</i>	<i>Compliance Committee document number</i>	<i>Date received</i>	<i>Date adopted</i>
Preliminary finding on the question of implementation with respect to Liechtenstein	CC-2024-1-3/Liechtenstein/EB	Not applicable	31 October 2024
Final decision	CC-2024-1-6/Liechtenstein/EB	Not applicable	4 February 2025
Decision on the review and assessment of the plan submitted under paragraph 6 of section XV	CC-2024-1-8/Liechtenstein/EB	Not applicable	2 June 2025