

Proposed changes by Parties to CRT (June version)

(Received as of 2 November @21:00)

Table number	Proposed change
Energy	
Table1	<ul style="list-style-type: none"> • Category names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ “1.A.1.a. Public electricity and heat production” should be replaced by “1.A.1.a. Main Activity Electricity and Heat Production” ○ “1.A.3.a. Domestic aviation” should be replaced by “1.A.3.a. Civil aviation” ○ “1.A.3.d. Domestic navigation” should be replaced by “1.A.3.d. Water-borne Navigation” ○ “1.A.4.c. Agriculture/forestry/fishing” should be replaced by “1.A.4.c. Agriculture/forestry/fishing/Fish Farms” ○ “1.A.5. Other (as specified in table 1.A(a) sheet 4)” should be replaced by “1.A.5. Non Specified” and “1.A.5.c Multilateral Operations” ○ “1.B.1.b. Fuel transformation” should be replaced by “1.B.1.b. Uncontrolled Combustion, and Burning Coal Dumps.” ○ “1.B.2.c. Venting and flaring” should be a sub-category for 1.B.2.a. Oil and 1.B.2.b Natural gas” ○ “1.D.3. CO2 emissions from biomass” should be replaced by “1.D.3. CO2 from Biomass Combustion for Energy Production” ○ “1.D.4. CO2 captured” is not applicable for the CRT • Footnote 1: As per Decision 18/CMA.1, paragraph 37, each Party shall use the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, is used to report calculate aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq, [in their national inventory document][and report them in national inventory document]. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from. <p>The change in the first sentence is to clarify that the footnote relates to how the total in column K is/should be calculated. The second change is to clarify that the total emission using other metrics should be provided in the NID. Not in the CRT, where we strive for comparability. Alternatively, just keep reference to decision 18/CMA.1</p> <p>Comment in documentation box "Use this documentation box to specify the warming potentials used for the calculation" should be deleted to avoid confusion.</p> <p>The edit in footnote 1 is based on the understanding that the total column will be automatically generated based on the AR5 100-year GWPs as per agreed upon guidance. We think this could be helpful and we think the edit to</p>

	<p>documentation box below (2nd bullet) is actually important. Given GWPs are specified, this documentation box note is misleading.</p> <ul style="list-style-type: none"> • Footnote 1: As per Decision 18/CMA.1, paragraph 37, each Party shall use CO₂ equivalent emissions were calculated based on the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. and report them in the national inventory document. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from. • Footnote 2: Countries are asked to report emissions from international aviation and marine bunkers and multilateral operations, as well as carbon dioxide (CO₂) emissions from biomass, under Memo items. These emissions should not be included in the national total emissions from the energy sector. Amounts of biomass used as fuel are included in the national energy consumption but the corresponding CO₂ emissions are not included in the national total, as it is assumed that the biomass is produced in a sustainable manner. If the biomass is harvested at an unsustainable rate, net CO₂ emissions are accounted for as a loss of biomass stocks in the land use, land use change and forestry sector. suggesting to remove the 3rd and 4th sentences as they are not from 2006 IPCC Guidelines and are unclear and incomplete. They are not needed. • Delete following comment from the documentation box to avoid confusion: “Use this documentation box to specify the warming potentials used for the calculation” • Cell for CO emissions in 1.B.2.b should be shaded white. There are CO emissions from town gas • Some missing sub-categories in the CRT from the 2006 IPCC GL, e.g. 1A5C • Some differences in the name of sub-categories (e.g. 1A1a, 1B, 1D1a, 1D3), some of which may give different definition (e.g. 1A4, 1A5);
Table 1.A(a)s1	<ul style="list-style-type: none"> • Category names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ “1.A.1.a. Public electricity and heat production” should be replaced by “1.A.1.a. Main Activity Electricity and Heat Production” ○ “1.A.1.c.ii. Oil and gas extraction” is not applicable for the CRT
Table 1.A(a)s2	<ul style="list-style-type: none"> • Category names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ “1.A.2.g.i. Manufacturing of machinery” should be replaced by “1.A.2.g.i. Transport Equipment” ○ “1.A.2.g.ii. Manufacturing of transport equipment” should be replaced by “1.A.2.g.ii. Machinery” ○ “1.A.2.g.vii. Off-road vehicles and other machinery” is not applicable for the CRT
Table 1.A(a)s3	<ul style="list-style-type: none"> • Category names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ “1.A.3.a. Domestic aviation” should be replaced by “1.A.3.a. Civil aviation”

	<ul style="list-style-type: none"> ○ “1.A.3.d. Domestic navigation” should be replaced by “1.A.3.d. Water-borne Navigation” ○ “1.A.4.c.iii. Fishing” should be replaced by “1.A.4.c.iii. Fishing (mobile combustion)” ○ “1.A.5. Other (as specified in table 1.A(a) sheet 4)” should be replaced by “1.A.5. Non Specified” and “1.A.5.c Multilateral Operations” ○ “Information item:” should be replaced by “Memo Items <ul style="list-style-type: none"> - International Bunkers - International Aviations (international bunkers) - International water-borne transport (international bunkers) - Multilateral Operations” ○ “Waste incineration with energy recovery included as:” is not applicable for the CRT (This information item is only applicable for the Sectoral table, not the sectoral background table) <ul style="list-style-type: none"> ● Is this extra row 27 necessary if including footnote (7) which states: Include information in the documentation box on which fuels are included and provide a reference to the section in the national inventory document (NID) where further information is provided.
Table 1.A(a)s4	<ul style="list-style-type: none"> ● Category names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ “1.A.4.c. Agriculture/forestry/fishing” should be replaced by “1.A.4.c. Agriculture/forestry/fishing/Fish Farms” ● Footnote 3: Delete reference to “sheet 2” in first sentence ● Remove the footnote text on Amount captured (footnote 4) and keep the current convention (reporting positive numbers) ● Footnotes 2, 3 and 4 should be revised as follows; <ul style="list-style-type: none"> ⁽²⁾ Final CO₂ emissions after subtracting the amounts of CO₂ captured, noting captured emissions should be reported consistent with Chapter 5 of the energy volume of the 2006 IPCC Guidelines. [Edit will add for clarity and consistency with IPCC GL] ⁽³⁾ Although CO₂ emissions from biomass are reported in this table, they will not be included in the total CO₂ emissions from fuel combustion. The value for total CO₂ from biomass is recorded in table1 sheet 2 [remove typo] under the Memo Items. If CO₂ is captured from biomass combustion and transferred to long-term storage, the recovered amounts should be reflected in the total emission for the sector, i.e. contribute with a negative emission. See the 2006 IPCC Guidelines, chapter 5 of the energy volume, page 5.8. ⁽⁴⁾ Enter the amount of CO₂ captured as a negative number since this amount is subtracted from total CO₂ produced. [Delete footnote as it is not needed given footnote #1] ● Some missing sub-categories in the CRT from the 2006 IPCC GL, e.g. 1A5C
Table1.A(b)	<ul style="list-style-type: none"> ● Parameter names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ Column M “NCV/ GCV” is not in the 2006 IPCC Guidelines ○ Column P “Carbon content (kt)” should be replaced by “Carbon content (Gg C)” ○ Unit “kt” for column Q and R should be replaced by “Gg”. ○ Column for "Actual Carbon emissions (Gg C)" is missing (next to column T ● Carbon excluded from Table1.A(d) column F to be transferred for all fuels. In the current CRF version only cells with orange shading are transferred.

Table 1.A(c)	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table • Values in column C to be computed automatically from Apparent energy consumption in column B and data on TJ excluded to be transferred from proposed new column in Table 1.A(d). In footnote 4 it is already stated that: “For the purposes of comparing apparent energy consumption in the reference approach with energy consumption in the sectoral approach, data in this column come from table 1.A(d)” • Footnote 5: “Volume 1” should read “Volume 2” • Footnote numbering (5) is incorrect
Table 1.A(d)	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table • Delete the current column H with Implied Carbon Excluded Fraction. These values are generally meaningless. The net energy supply in Table 1.A(b) does not include secondary domestic production, such as in refineries. It is not a relevant comparison for the fuel quantity for NEU or the amount excluded from the RA. • Include a new column with "TJ excluded". This information is required in order to complete Table 1.A(c) column C. In footnote 4 to this table, it is stated that: "For the purposes of comparing apparent energy consumption in the reference approach with energy consumption in the sectoral approach, data in this column come from table 1.A(d)". <p>It would be very useful to state these values explicitly by fuel type here in Table 1.A(d). The data should be readily obtainable.</p> <p>It is also suggested to make an automatic reference to data from this new column in Table 1.A(c) column C.</p>
Table 1.B.1	<ul style="list-style-type: none"> • Parameter names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ “1.B.1.a.i.1. Mining activities” should be replaced by “1.B.1.a.i.1 Mining” ○ “1.B.1.a.i.2. Post-mining activities” should be replaced by “1.B.1.a.i.2 Post mining Seam Gas Emissions” ○ “1.B.1.a.ii.1. Mining activities” should be replaced by “1.B.1.a.ii.1 Mining” ○ “1.B.1.a.ii.2. Post-mining activities” should be replaced by “1.B.1.a.ii.2 Post mining Seam Gas Emissions” ○ “1.B.1.b. Fuel transformation” should be replaced by “1. B. 1. b. Uncontrolled Combustion, and Burning Coal Dumps” ○ “1.B.1.c. Other (please specify)” should be replaced by “1.B.1.c. Solid Fuel Transformation” • Cell for activity data under 1.B.1.a.i (column C) should be grey, and white for the cells for all sub-categories. • 1.B.1.a.i.4: Columns H and I (recovery/flaring) should be shaded grey • 1.B.1.a.i.4: Modify the name of this category, e.g. to “Flaring of drained methane”. It is unclear what “conversion of methane to CO2” means. • 1.B.1.b.i: Remove the word “biochar” in the category name
Table 1.B.2	<ul style="list-style-type: none"> • Parameter names should be consistent with the 2006 IPCC Guidelines <ul style="list-style-type: none"> ○ “1.B.2.a. Oil” and its sub-categories should be replaced by “1.B.2.a Oil <ul style="list-style-type: none"> 1.B.2.a.i Venting 1.B.2.a.ii Flaring

	<p style="text-align: center;">1.B.2.a.iii All Other 1.B.2.a.iii.1 Exploration”</p> <ul style="list-style-type: none"> ○ “1.B.2.b. Natural gas” and its sub-categories should be replaced by “1.B.2.b Natural Gas <ul style="list-style-type: none"> 1.B.2.b.i Venting 1.B.2.b.ii Flaring 1.B.2.b.iii All Other <ul style="list-style-type: none"> 1.B.2.b.iii.1 Exploration” ○ “1.B.2.c. Venting and flaring” should be sub-categories for 1.B.2.a. Oil and 1.B.2.b Natural gas <ul style="list-style-type: none"> • 1.B.1 distinguishes recovery between CH₄ and CO₂; 1.B.2 does not make this distinction. There might be countries that recover methane from oil production. Add a footnote that such recovery should be converted to CO₂ equivalents or add a new column for CH₄ recovery. The footnote would read: “In case methane is recovered, e.g. in connection with oil production, the recovered amount can be converted to CO₂ equivalents and reported under CO₂. This should be documented in the NID.” • 1.B.2.b: Add a footnote for CH₄ which says: “If storage/ transmission/ distribution of biogas is occurring, emissions can be reported in this category. Upgraded biogas that is mixed into the natural gas grid should be treated as natural gas.” • 1.B.2.b.iv (row 20): Split Transmission and Storage as separate reporting categories - they are different sources with different IPCC default EFs and can often use different activity data units (ie. PJ stored vs pipeline length). This results in difficulty in providing an activity data that is applicable to both Transmission and Storage activities • 1.B.2.b.i: Allow reporting of N₂O - makes consistent with 1.B.2.a.i Oil exploration • 1.B.2.c: Some new subcategories were added. However, the category “Venting and flaring” which was deleted, is still required. This may lead to a double counting in some subcategories. A footnote should be inserted to that sources that emissions from venting and flaring should be reported under 1.B.2.c. Move footnote 8 from 1.B.2.a.ii and 1.B.2.b.ii to 1.B.2.a and 1.B.2.b • 1.B.2.c.1: Allow for reporting of N₂O from Venting • For, footnotes 4, 7, 8 and 9 should be revised as follows; <ul style="list-style-type: none"> ⁽⁴⁾ Net CO₂ emissions after subtracting the amounts of CO₂ captured, noting captured emissions should be reported consistent with Chapter 5, Volume 1 of the 2006 IPCC Guidelines. ⁽⁷⁾ Use the category also to cover emissions from combined oil and gas production fields. Natural gas processing, transmission and storage, and distribution from these fields should be included under subcategories 1.B.2.b.iii, 1.B.2.b.iv and 1.B.2.b.v, respectively. ⁽⁸⁾ If using default emission factors, these categories will include emissions from production other than venting and flaring (i.e. leaks). ⁽⁹⁾ For emissions from flaring, this table should only be used for reporting of flaring emissions associated with oil/gas extraction and refining. Other emissions from flaring are to be reported in the subcategories in which they occur. • Included information in footnote 7 for consistency with 1.B.2.a. Oil.
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	<ul style="list-style-type: none"> • Include information in footnote 8 and 9 for clarity and consistency with 2006 IPCC GL. • Update documentation box to reflect use of other inventory compilation tools as well (the third bullet point); • Venting and Flaring: Parties using the IPCC software or other inventory compilation tools could report venting and flaring emissions together, indicating this in this documentation box.
Table1.C	<ul style="list-style-type: none"> • Changes in category names: <ul style="list-style-type: none"> - 1.C.1.c should read “Other (please specify)” - 1.C.2 should read “Long-term injection and storage” - 1.C.2.a should read “Long-term injection” - 1.C.2.b should read “Long-term storage”, with new footnote – see below - 1.C.3 should read “Other (please specify)” - Delete “for storage” from rows 17, 18 and 20 - Row 22 should read: “Total amount of Captured CO2 for operational usage (please specify)”, with new footnote (see below) <p>Additional footnotes:</p> <p>Footnote for Long-term storage: “Cumulative amount of CO2 injected into long term storage at beginning of reporting year”</p> <p>Footnote for Total amount of Captured CO2 for operational usage: “Captured CO2 for operational usage includes, for example, enhanced oil and gas recovery (EOR and EGR)”</p> <p>Just for information, Table 1.4b Energy Background Table (the 2006 IPCC Guidelines) is different from this CRT, even though the formulas are correct.</p> <ul style="list-style-type: none"> • Adding “please specify” to 1.C.3. consistent with 2006 IPCC Guidelines and MPGs. • Row 21 “Total amount of CO2 injected at storage sites” may not be needed given 1.C.3. If included further edits may be needed
Table1.D	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table • Based on the Memo Items, the categories should be; <ul style="list-style-type: none"> ○ International Bunkers ○ International Aviations (international bunkers) ○ International water-borne transport (international bunkers) ○ Multilateral Operations ○ There are no IPCC codes assigned under Memo items.
Industrial processes and product use	
Table2(I)	<ul style="list-style-type: none"> • Regarding “2.B.8. Petrochemical and carbon black production”, the subcategories 2.B.8.a to 2.B.8.f are listed in the IPCC sectoral reporting table, but not here. In this CRT, it is listed in the sectoral background Table 2(i) A-Hs • Regarding “2.B.9. Fluorochemical production”, the subcategories 2.B.9.a and 2.B.9.b are listed in the IPCC sectoral reporting table, but not here. In this CRT, it is listed in the sectoral background Table 2(i) A-H • “2.B.10. Hydrogen production” is not in the 2006 IPCC Guidelines

- Regarding “2.C.7. Rare earth metals production” is not in the 2006 IPCC Guidelines. It is expressed as “Rare Earths Production” accordance with the 2019 IPCC refinement.
- “2.D.3. Other” should be replaced by two categories “2.D.3 Solvent use” and “2.D.4 Others”
- “2.E.2. TFT flat panel display” is not in the 2006 IPCC Guidelines. It is expressed as “2.E.2 Display” accordance with the 2019 IPCC refinement.
- “2.E.4. Heat transfer fluid” is available in the 2006 IPCC Guidelines, but not in the 2019 IPCC refinement.
- “2.E.5. Microelectromechanical systems (MEMS)” is not in the 2006 IPCC Guidelines.
- Regarding “2.F.1. Refrigeration and air conditioning”, the subcategories 2.F.1.a and 2.F.1.b are listed in the IPCC sectoral reporting table, but not here in the CRT. (2F1a Refrigeration and Stationary Air conditioning, and 2F1b Mobile air conditioning)
- Regarding “2.G.1. Electrical equipment”, the subcategories “2G1a Manufacture of Electrical Equipment”, “2G1b Use of Electrical Equipment” and “2G1c Disposal of Electrical Equipment” are listed in the IPCC sectoral reporting table, but not here in the CRT
- Regarding “2.G.2. SF6 and PFCs from other product use”, the subcategories “2G2a Military Applications”, “2G2b Accelerators” and “2G2c Others” are listed in the IPCC sectoral reporting table, but not here in the CRT
- Regarding “2.G.3. N2O from product uses”, the subcategories “2G3a Medical Applications”, “2G3b Propellant for Pressure and Aerosol Products”, and “2G3c Others” are listed in the IPCC sectoral reporting table, but not here in the CRT
- Some missing sub-categories in the CRT from the 2006 IPCC GL, e.g. 1A5C, 2D3 (solvent use), 2A5
- Sub-categories which are not in the 2006 IPCC GL e.g. 2B10, 2C7, 2E5 (which may come from the 2019 Refinement of the 2006 GL and therefore optional/not mandatory);
- For Parties using the 2019 Refinement, there are N2O emissions that from electronics manufacturing. Cells E38 E39, E40, E41, E43, E44 could be white and not grey.
- Footnotes 2, 3 and 4 should be revised as follows;

⁽²⁾ As per Decision 18/CMA.1, paragraph 37, ~~each Party shall use CO₂ equivalent emissions were calculated based on~~ the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. **and report them in the national inventory document.** In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from. **[See reason per comment in Table 1].**

⁽³⁾ If reporting indirect CO₂ from e.g. solvent use, it should be noted that there could be a double counting of NMVOC emissions. This should be explained in the NID.

⁽⁴⁾ ODS: ozone-depleting substances.

⁽⁵⁾ Carbon dioxide (CO₂) from food and drink production (e.g. gasification of water) can be of biogenic or non-biogenic origin. Only information on CO₂ emissions of non-biogenic origin should be reported.

⁽⁶⁾ **The 2019 Refinement to the 2006 IPCC Guidelines encourages reporting of emissions of heat transfer fluids under the applicable electronics subsector, e.g., semiconductor vs.**

	<p>display. Parties reporting emissions of heat transfer fluids under an electronics subsector should enter "IE" in this row. [Adding footnote for Parties that may use the 2019 Refinement for clarity] <i>[(6) new footnote to cell B42 "2.E.4. Heat transfer fluid (6) [new footnote]"]</i></p>
Table2(I).A-H	<ul style="list-style-type: none"> • Include the documentation box • Footnote 11: "99" in the parenthesis is unnecessary • Regarding category "2.B.4. Caprolactam, glyoxal and glyoxylic acid production", no need to disaggregate into subcategories 2.B.4.a to 2.B.4.c • Regarding category "2.B.5. Carbide production", no need to disaggregate into subcategories 2.B.5.a to 2.B.5.c • Regarding subcategory "2.B.8.g.i. Styrene", no need to disaggregate into subcategories 2.B.8.g.i • "2.B.10. Hydrogen production" is not in the 2006 IPCC Guidelines • Regarding category "2.C.1. Iron and steel production", no need to disaggregate into subcategories 2.C.1.a to 2.C.1.f • Regarding "2.C.7. Rare earth metals production" is not in the 2006 IPCC Guidelines. It is expressed as "Rare Earths Production" accordance with the 2019 IPCC refinement. • "2.D.3. Other" should be replaced by two categories "2.D.3 Solvent use" and "2.D.4 Others" • For 2E Electronics, 2F ODS, 2G Other Product Manufacture and Use, IPCC sectoral background table requires emissions in original mass unit (tonne) and CO2 eq unit (Gg CO2e) • "2.E.2. TFT flat panel display" is not in the 2006 IPCC Guidelines. It is expressed as "2.E.2 Display" accordance with the 2019 IPCC refinement. • For category "2.E. Electronics industry", there are missing rows for "2.E.3 Photovoltaics", "2.E.4 Heat Transfer Fluid", "2.E.5 Others" (2006 IPCC Guidelines) and "2.E.4 Microelectromechanical Systems (MEMS)" (2019 IPCC refinements) • For subcategory "2.G.3.b.i. Propellant for pressure and aerosol products", this is labelled as 2.G.3 instead in the 2006 IPCC Guidelines • Category "2.H.1. Pulp and paper", should be replaced by "2.H.1. Pulp and Paper Industry". • Remove footnote 5 and keep the current convention (reporting positive numbers) • Make the following addition to footnote 3, if negotiation time allows: "If reporting indirect CO2 from e.g. solvent use, it should be noted that there could be a double counting of NMVOC emissions. This should be explained in the NID, and it should be specified in the NID if NMVOC emissions are converted to indirect CO2." • 2019 Refinement includes Tier 1 and Tier 3 methods to estimate emissions of N2O from flaring of blast furnace gas and converter gas, so there should be an option to report this EF somewhere here. For Parties using 2019 Refinement cells shown outlined in RED should be white not grey. (2.C.1. Iron and steel production – N2O (cells G46, J46, and N46), 2.C.1.b. Pig iron – N2O (cells G48, J48, and N48))

	<ul style="list-style-type: none"> • Capture should be reported consistent with 2006 ipcc guidelines, should be footnoted noted wherecapture is mentioned and reference also volume 2, chapter 5 <p>(4) Amounts of CO₂ captured or emission recovery, oxidation, destruction or transformation of the other gases. CO₂ capture should be reported only when estimated using a higher tier emissions calculation consistent with 2006 IPCC Guidelines (energy and IPPU volumes). Quantities of captured CO₂ for later use and short-term storage should not be reported except when the CO₂ emissions are accounted for elsewhere in the inventory (the 2006 IPCC Guidelines, Vol. 2, Section 1.2.2). Information should be presented in the NID about emissions from leakage in pipeline transport, injection and storage.</p>
Table2(II)	<p>Footnote 1: In accordance with the UNFCCC reporting guidelines MPGs, emissions of hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs), unspecified mix of HFCs and PFCs and other fluorinated gases should be reported for each relevant chemical. However, if it is not possible to report values for each chemical (i.e. owing to mixtures, confidential data, lack of disaggregation), these columns could be used for reporting aggregate figures for HFCs and PFCs, unspecified or a mix of HFCs and PFCs and fluorinated gases, respectively. Parties should provide information on global warming potential values used in the national inventory review report. Note that the unit used in these columns is kt of carbon dioxide equivalent (CO₂ eq).</p> <ul style="list-style-type: none"> • “2.E.2. TFT flat panel display” is not in the 2006 IPCC Guidelines. It is expressed as “2.E.2 Display” accordance with the 2019 IPCC refinement. • “2.E.4. Heat transfer fluid” is available in the 2006 IPCC Guidelines, but not in the 2019 IPCC refinement002E • “2.E.5. Microelectromechanical systems (MEMS)” is not in the 2006 IPCC Guidelines. • Regarding “2.F.1. Refrigeration and air conditioning”, the subcategories 2.F.1.a and 2.F.1.b are listed in the IPCC sectoral reporting table, but not here in the CRT. (2F1a Refrigeration and Stationary Air conditioning, and 2F1b Mobile air conditioning)
Table2(II)B-Hs1	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table • “2.B.9.a.i. Production of HCFC-22”, is not in the 2006 IPCC Guidelines • “2.E.2. TFT flat panel display” is not in the 2006 IPCC Guidelines. It is expressed as “2.E.2 Display” accordance with the 2019 IPCC refinement. • “2.E.4. Heat transfer fluid” is available in the 2006 IPCC Guidelines, but not in the 2019 IPCC refinement002E • “2.E.5. Microelectromechanical systems (MEMS)” is not in the 2006 IPCC Guidelines. • Cell B31 “2.E.4. Heat transfer fluid” should include new footnote for Parties using 2019 Refinement. <p>(13) The 2019 Refinement encourages reporting of emissions of heat transfer fluids under the applicable electronics subsector, e.g., semiconductor vs. display. Parties reporting emissions of heat transfer fluids under an electronics subsector should enter "IE" in this row. (<i>this footnote will be appeared in Table2(II)B-Hs2</i>)</p>
Table2(II)B-Hs2	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table

	<ul style="list-style-type: none"> Note 2: It should read “In the case of unspecified mix of HFCs, unspecified mix of PFCs, unspecified mix of HFCs and PFC” instead of “In the case of unspecified mix of HFC” Cell B22 “2.E.4. Heat transfer fluid” should include new footnote for Parties using 2019 Refinement. <p>⁽⁵⁾ The 2019 Refinement encourages reporting of emissions of heat transfer fluids under the applicable electronics subsector, e.g., semiconductor vs. display. Parties reporting emissions of heat transfer fluids under an electronics subsector should enter "IE" in this row.</p> <ul style="list-style-type: none"> It must be guaranteed that the tables are operational in any countries and this line, all the methodological options set out in the 2006 IPCC guidelines should be enabled; we have found that in the HFC gas report in Table 2 (II)B-Hs2 it only allows the report about methodology b, and it should be applicable for options a and b are also operational.
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Agriculture

Table 3	<ul style="list-style-type: none"> Reporting for cattle: Use only one option for the reporting of cattle with three predefined subcategories (dairy cattle, mature non-dairy cattle, growing cattle) and a drop-down list for other. Add a column for SOx, for consistency with other sectoral report tables. Differences in reporting of the AFOLU sector – the table in the CRT are for 5 sectors (energy, IPPU, agriculture, LULUCF and waste) while there are 4 sectors in 2006 GL (energy, IPPU, AFOLU, waste). Some sub-categories in the AFOLU sector are also missing (GPG may have been applied in the CRT). Could revise footnote 2 in cell B9 “3.A.1. Cattle” to say: The sum for cattle would be calculated on the basis of the livestock characterization approach chosen consistent with Tables 3.A, 3.B(a), and 3.B(b). Rows 17–21 “Alternative II for subcategories for 3.A.1” could be removed to avoid confusion as to which “approach” a Party should use for reporting cattle types. See comments in 3.A and 3.B(a) and 3.B(b). Detail under 3.D. on this table is already in table 3.D. Rows 46–52 (“3.D.1.a. Inorganic N fertilizers”–“ 3.D.1.g. Other”) are inconsistent with aggregation levels of 3.C (Row 43), for example. Also unclear from shading if this would be populated from background table, seems it should be rather than entered twice (at least for column D values for 3.D. Simpler if Rows 46 to 52 could be retained in Table 3.D. The edit in footnote 1 is based on the understanding that the total column will be automatically generated based on the AR5 100-year GWPs as per agreed upon guidance. We think this could be helpful and we think the edit to documentation box below (2nd bullet) is actually important. Given GWPs are specified, this documentation box note is misleading. <p>⁽¹⁾ As per Decision 18/CMA.1, paragraph 37, each Party shall use CO₂ equivalent emissions were calculated based on the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. and</p>
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	<p>report them in the national inventory document. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from.</p>
Table 3.A	<ul style="list-style-type: none"> Reporting for cattle: Use only one option for the reporting of cattle with three predefined subcategories (dairy cattle, mature non-dairy cattle, growing cattle) and a drop-down list for other. Removing rows 21–29 (Alternative II for subcategories for 3.A.1) will avoid significant confusion as to which “approach” a Party should use for reporting cattle types. Currently, Alternative II and Option B (under Alternative I) are the same and it is unclear what is the difference. By removing rows 21–29 (alternative II), reporting is simpler (only an option A and option B) for the Party and allows for options consistent with reporting using 2006/2019 GLs categories, including country-specific categories.
Table 3.B(a) and 3.B(b)	<ul style="list-style-type: none"> Reporting for cattle: Use only one option for the reporting of cattle with three predefined subcategories (dairy cattle, mature non-dairy cattle, growing cattle) and a drop-down list for other. Preference is for Option – B refers to a country-specific livestock characterisation with the application of drop-downs – it will be important to ensure that Parties retain the flexibility to enter their own livestock classes and the drop-down function will not limit this Include pit storage as another separate manure management system category. Removing rows 22–30 (for B(a)) (alternative II) and 27–35 (for B(b)) (alternative II) will avoid significant confusion as to which “approach” a Party should use for reporting cattle types. Currently, Alternative II and Option B (under Alternative I) are the same and it is unclear the difference. By removing rows 22–30 (for B(a)) and 27–35 (for B(b)), reporting is simpler (only an option A and option B) for the Party and allows for options consistent with reporting using 2006/2019 GLs categories, including country-specific categories. Should be consistent with livestock reporting approach options in Table 3.A. The "Additional Information (for Tier 2)" table starting in column M should also reflect any updates.
Table 3.C	<ul style="list-style-type: none"> Include column for AD for N₂O emissions Demarcation from reporting in Table 3.D should be clarified. This concerns particularly reporting of indirect emissions from volatilization and leaching of nitrogen. As this might be rather difficult, it may be a better idea to report all N₂O emissions from fertilization in Table 3.D. Remove the N₂O columns (D, H and J) from the table due to risk of double counting. The slight improvements to transparency through explicit reporting of nitrogen from rice cultivation does not outweigh risks to double counting with N₂O reported in Table 3.D New footnote for N₂O (cells D6, H6, and J6) will clarify reporting with 3.D and reduce potential for double counting. <p>(5) If a Party wishes to report direct N₂O emissions from N inputs to rice fields in Table 3.C, they should pay particular attention to not double-count N inputs and N₂O emissions with Table 3.D.</p>
Table 3.D	<ul style="list-style-type: none"> Split Frac_{GASM} into Frac_{GASM} and Frac_{GASPRP}. Usually there is a big difference in the NH₃ volatilization from applied organic nitrogen and from urine and dung deposited during grazing.

	<ul style="list-style-type: none"> • Delete fraction $Frac_{GASPRP}$. This has been added to the table, but this is not defined in the 2006 IPCC GL and is included in $Frac_{GASM}$. • Footnote 5: It is not clear why only “management change” is mentioned here. Grassland soils might be losing carbon even if the management has not changed in the recent past. → <i>Emissions from mineralization in cropland remaining cropland and grassland remaining grassland would be reported in this table.</i> • On cell B10 “3.D.1.b. Organic N fertilizers”, note that the methods for drained organic soils included in the 2013 Wetlands Supplement includes methane and carbon dioxide emissions. If this is the intent that those gases would be reported under Table4(II), a footnote to explain this would be useful. • For 3.D.1.e Mineralization/immobilization associated with loss/gain of soil organic matter (row 16), per footnote 5, clarify if this includes land converted to cropland and land converted to grassland as well, and should be reported here versus in Table 4.III. With clarification in footnote 5, should remove all cropland and grassland rows from Table 4.III to avoid confusion and potential for double counting of emissions.
Table 3.E	<ul style="list-style-type: none"> • Delete table. Removal of the table would reduce complexity of reporting for developing Parties without loss of TACCC. Prescribed burning of savannahs was established as a component of Agriculture prior to LULUCF reporting including grasslands. The activity is now better reported under LULUCF, Table 4(V) • Reduce redundant reporting and remove table. Consistent with 2006 IPCC Guidelines, these emissions should be reported in proposed CRT Table 4(V). The current Table 3.E is a redundant table based on reporting in the Revised 1996 IPCC Guidelines. Consistent with MPGs and 2006 IPCC Guidelines, Parties reporting on emissions from burning of biomass in Forest Land and Grassland using 2006 IPCC Guidelines are able to report these emissions in Table4(V).
Table 3.F	<ul style="list-style-type: none"> • Expand footnote to clarify reporting with 4(V), e.g. parties should avoid double counting with emissions reported in CRT Table 4(V), where carbon stock changes from biomass burning of perennial crops should be reported; <p>⁽²⁾ If Parties use a different methodology than the IPCC default, e.g. based on crop production, the estimate for total biomass burned can be reported without data on area, fuel available and combustion factor. In this case the additional information table should be used to report the parameters used to derive the total biomass burned. Carbon stock changes from biomass burning of perennial crops should be reported in CRT Table 4(V).</p>
Table 3.G-I	<ul style="list-style-type: none"> • What exactly is meant by “Other carbon-containing fertilizers”. Compost would also contain carbon but I assume this is not meant here → please specify. • Add columns for CH₄ and N₂O
LULUCF	
Table4	<ul style="list-style-type: none"> • Delete rows 27–31 • Remove row 36. Open to retaining if others find it useful • Remove column I (no methodology for SO_x) • This table has been useful in the past, therefore it is requested its retention: For LULUCF, it is important to know how land-use changes by area over the

	<p>years (e.g. from forest-land to non-forest-land; especially for REDD countries!). For countries with land-based accounting, the land-use matrix should "add up" at the end - so there is no better control. For countries that do not do land-based. accounting, there is still the possibility to indicate the remaining areas.</p> <ul style="list-style-type: none"> • Add “removals” in the title of column K, and should read: “Total GHG emissions/removals” • Delete the last bullet of the documentation box text which reads: “Parties may indicate in this documentation box whether national totals include the estimates on the emissions and subsequent removals from natural disturbances on managed lands, in accordance with §55 of the annex to the decision18/CMA.1.” The GHGI should include all emissions and removals, included ND emissions. The ND will be excluded only from the accounting quantities. • Replace “CRF” by “CRT” (also in several tables) • Differences in reporting of the AFOLU sector – the table in the CRT are for 5 sectors (energy, IPPU, agriculture, LULUCF and waste) while there are 4 sectors in 2006 GL (energy, IPPU, AFOLU, waste). Some sub-categories in the AFOLU sector are also missing (GPG may have been applied in the CRT). • While rows 27– 31 (4(I)–4(V)) could be retained in Table 4 given current approach to some tables, such as Table 4(I), it may be simpler to remove rows 27–31 and report information on 4(I), 4(II), 4(III), 4(IV), and 4(V) consistent with 2006 IPCC Guidelines by IPCC land use. In this case, emissions from rows 27–31 would already be reflected in Table 4 rows 8–25 (4.A–4.F) for land uses associated with 4.A, 4.B, 4.C, 4.D, 4.E, 4.F. The current approach may increase potential for double counting. • The edit in footnote 3 is based on the understanding that the total column will be automatically generated based on the AR5 100-year GWPs as per agreed upon guidance. <p>⁽³⁾ As per Decision 18/CMA.1, paragraph 37, each Party shall use CO₂ equivalent emissions were calculated based on the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. and report them in the national inventory document. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from.</p>
Tables 4A–4.E	Delete footnote 5
Tables 4A–4.F	<ul style="list-style-type: none"> • Remove additional column for “Net carbon stock change in HWP”. Net carbon stock change in HWP occurs in the economy, and not on forest land. Its inclusion in Table 4.A-F is only compatible if the Party selects HWP Approach B (production approach). Information on HWP is better limited to Tables 4.Gs1 & 4.Gs2. • Include additional footnote for either cell D6 or F6 which says: “When Parties cannot differentiate between areas of organic and mineral soils, these should be reported under mineral soils.”

Tables 4A–4.C and Tables 4.E–4.F	Cells in columns E and F for rows 14, 16, 18, 20 and 22 should be coloured white to show intended facility for inputting values
Table 4.A	<ul style="list-style-type: none"> Update footnote 6 to also include activity data for area of organic soil and include the footnote in cells F6 and M6 as shown. Activity data cells outlined in RED in column E and F should be white rather than grey consistent with cells in column E, F, N, O, Q, R, S, T, and U. <p>⁽⁶⁾ When Parties cannot estimate carbon stock changes or area for organic and mineral soil separately, these should be reported under mineral soils. [Technical correction]</p>
Table 4.D	<ul style="list-style-type: none"> Cells in columns E and F for rows 12, 14, 16, 22, 24, 26, 28, 30, 34, 36, 38, 40, 42, 46, 48, 50, 52 and 54 should be coloured white to show intended facility for inputting values; rows 19, 31 and 43 should be coloured orange to indicate intended aggregations. Footnote 8 should be removed from header in column T, and added to cells B13 “4.D.1.b. Flooded land remaining flooded land” and B31 “4.D.2.b. Land converted to flooded land”. Footnote 8 revised to read, “There is no default methodology in the 2006 IPCC Guidelines for estimating CO₂ emissions from flooded land remaining flooded land and lands converted to flooded land. Parties may choose to report emissions from land converted to flooded land using the methodology provided in the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.” <p>⁽⁸⁾ There is no default methodology in the 2006 IPCC Guidelines for estimating CO₂ emissions from flooded land remaining flooded land and lands converted to flooded lands. Parties may choose to report emissions from lands converted to flooded lands in this category using the methodology provided in the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.</p> <ul style="list-style-type: none"> Add subcategory 4.D.1 for coastal wetlands for consistency with 2013 Wetlands Supplement. Add columns for reporting CH₄ emissions consistent with methods for reporting flooded lands based on the 2019 Refinement and for reporting CH₄ and N₂O emissions consistent with methods for reporting coastal wetlands based on the 2013 Wetlands Supplement. Activity data cells outlined in RED in Column E and F should be white rather than grey consistent with cells in columns C, M, N, P, Q, R, and S.
Table 4(I)	<ul style="list-style-type: none"> Disaggregate columns G and I into separate columns for Atmospheric Deposition and Nitrogen Leaching & Run-off. The incorporation of content from Table 4(IV) is fine. However, there should be separate columns for the implied emissions factors and reporting of indirect emissions from Atmospheric deposition and Nitrogen leaching and run-off. Clarify cells D6 and E6 headers for consistency with 2006 IPCC GL. <p>D6: N from fertilizers and other N inputs volatilized from managed soils from inputs of N</p> <p>E6: N from fertilizers and other N inputs that is lost through leaching and run-off from managed soils</p>
Table 4(II)	<ul style="list-style-type: none"> Grey out the cells for N₂O emissions from CL remaining CL and GL remaining GL.

Table4(III)	Delete row for “GL remaining GL”. Table 3D contains a footnote now: (5) Emissions from management changes in cropland remaining cropland and grassland remaining grassland would be reported in this table
Table4(V)	Delete footnote 7
Table4.Gs1	<ul style="list-style-type: none"> • Rename the category “Other” below Paper and Paperboard in 4 Gs1 to “Subcategories, please specify”. • Modify the footnotes 2, 8 and 9 by adding: “Countries are encouraged to include additional information on the land use category of origin of the respective HWP in their NID”
Waste	
Table5	<ul style="list-style-type: none"> • For category “5.B. Biological treatment of solid waste”, no need to show the disaggregated sub-categories for 5B. • For “Memo item:”, not applicable. • Footnote 2: As per Decision 18/CMA.1, paragraph 37, each Party shall use CO₂ equivalent emissions were calculated based on the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. and report them in the national inventory document. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from.
Table5.A	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table
Table5.B	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table • Remove footnote 3 and keep the current convention (reporting positive numbers)
Table5.C	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table
Table5.D	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table
Cross-sectoral	
Summary1	<ul style="list-style-type: none"> • Category “1.B.2. Oil and natural gas and other emissions from energy production” should be separated to “1B2 Oil and Natural Gas” and “1B3 Other emissions from energy production”. • Category “1.C. CO₂ Transport and storage” should be separated to “1C1 Transport of CO₂” and “1C2 Injection and Storage” • For sectors “3. Agriculture” and “4. Land use, land-use change and forestry”, AFOLU is tabled as item 3 only. Individual categories are also different. • Category “1.D.1.b. Navigation” should be replaced by “1.D.1.b. Water-borne Transport”. • Re-insert the row for the reference approach

	<ul style="list-style-type: none"> • Remove rows 47-50 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F. • Footnote 2: As per Decision 18/CMA.1, paragraph 37, each Party shall use CO₂ equivalent emissions were calculated based on the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. and report them in the national inventory document. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from. • Footnote 7: Parties are asked to report emissions from international aviation and international navigation and multilateral operations, as well as CO₂ emissions from biomass and CO₂ captured, under Memo Items. These emissions should not be included in the national total emissions from the energy sector. Amounts of biomass used as fuel are included in the national energy consumption but the corresponding CO₂ emissions are not included in the national total as it is assumed that the biomass is produced in a sustainable manner. If the biomass is harvested at an unsustainable rate, net CO₂ emissions are accounted for as a loss of biomass stocks in the Land Use, Land-use Change and Forestry sector.
Summary2	<ul style="list-style-type: none"> • Category “1.B.2. Oil and natural gas and other emissions from energy production” should be separated to “1B2 Oil and Natural Gas” and “1B3 Other emissions from energy production”. • Category “1.C. CO₂ Transport and storage” should be separated to “1C1 Transport of CO₂” and “1C2 Injection and Storage” • For sectors “3. Agriculture” and “4. Land use, land-use change and forestry”, AFOLU is tabled as item 3 only. Individual categories are also different. • Category “1.D.1.b. Navigation” should be replaced by “1.D.1.b. Water-borne Transport”. • Remove rows 47-50 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F. • Footnote 2: As per Decision 18/CMA.1, paragraph 37, each Party shall use CO₂ equivalent emissions were calculated based on the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs,

	<p>expressed in CO₂ eq. and report them in the national inventory document. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from.</p> <ul style="list-style-type: none"> Footnote 4: In accordance with the UNFCCC Annex I inventory reporting guidelines As per Decision 18/CMA.1, paragraph 52, for Parties that decide to report indirect CO₂, the national totals shall be provided with and without indirect CO₂. (Note - this edit is to update to MPGs 18/CMA.1)
Summary3	<ul style="list-style-type: none"> Category “1.B.2. Oil and natural gas and other emissions from energy production” should be separated to “1B2 Oil and Natural Gas” and “1B3 Other emissions from energy production”. Category “1.C. CO₂ Transport and storage” should be separated to “1C1 Transport of CO₂” and “1C2 Injection and Storage” For sectors “3. Agriculture” and “4. Land use, land-use change and forestry”, AFOLU is tabled as item 3 only. Individual categories are also different. Category “1.D.1.b. Navigation” should be replaced by “1.D.1.b. Water-borne Transport”. The documentation box was deleted, but the text below the table still refers to the documentation box. In the text, remove the reference to the documentation box. Remove rows 46-49 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F.
Table 6	<ul style="list-style-type: none"> Footnote 3: <i>Indirect emissions of N₂O resulting from ammonia emissions are covered in the sectoral tables for agriculture and LULUCF. In this table, only indirect N₂O emissions resulting from NO_x emissions are to be included.</i> At least in the agriculture sector NO_x emissions are already considered for indirect N₂O emissions. It is thus not clear to what the indirect N₂O emissions in the agriculture sector refer. Or does this refer to additional climatic effects apart from the effect on N₂O? There is no need to disaggregate into sub-categories for Energy, IPPU and Waste For sectors “3. Agriculture” and “4. Land use, land-use change and forestry”, AFOLU is tabled as item 3 only. Individual categories are also different. Remove rows 48-51 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F.
Table 7	<ul style="list-style-type: none"> This table is not applicable. Most likely from Annex I Party Table Remove the list of categories in Table 7. Use the same approach as in the annex to decision 24/CP.19 - show one example category only.

Table8s1	<ul style="list-style-type: none"> Remove grey shading for columns C-H in row 45. Recalculations of 4.G Harvested wood products should be reportable for CO₂. Columns C-N in row 46 should be grey. Recalculations of 4(I) Direct N₂O emissions from inputs to managed soils should not be reportable for CO₂ and CH₄ This table is not applicable. Most likely from Annex I Party Table Remove rows 46-49 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F.
Table8s2	<ul style="list-style-type: none"> This table is not applicable. Most likely from Annex I Party Table
Table9	<ul style="list-style-type: none"> This table is not applicable. Most likely from Annex I Party Table Suggestion for text of footnote 1: “If NE is reported based on insignificance, the threshold used to make the assessment should be indicated in the explanation. If sources are considered insignificant, the NID should describe the likely level of emissions and documentation that the aggregate of estimated emissions for all gases from categories considered insignificant are below the threshold established in §32 of the annex to Decision 18/CMA.1.”
Table10s1	<ul style="list-style-type: none"> Category “1.B.2. Oil and natural gas and other emissions from energy production” should be separated to “1B2 Oil and Natural Gas” and “1B3 Other emissions from energy production”. Category “1.C. CO₂ Transport and storage” should be separated to “1C1 Transport of CO₂” and “1C2 Injection and Storage” For sector IPPU, ALOFU and Waste, these should disaggregated into the next available order (i.e. 2.A.1, 2.B.1 etc) Remove rows 47-50 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F.
Table10s2	<ul style="list-style-type: none"> Same as table 10s1 Remove rows 46-49 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F.
Table10s3	<ul style="list-style-type: none"> Same as table 10s1 Remove rows 46-49 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F.
Table10s4	<ul style="list-style-type: none"> Same as table 10s1 Remove rows 46-49 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V). Consistent with 2006 IPCC Guidelines, these emissions should be

	<p>reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C, 4.D, 4.E, and 4.F.</p> <ul style="list-style-type: none"> • Row 23 for category 2.E should not be grey
Table10s5	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table
Table10s6	<ul style="list-style-type: none"> • This table is not applicable. Most likely from Annex I Party Table • Delete footnote 10. It does not make sense to repeat this footnote in a table that is generated automatically. • Footnote 3: As per Decision 18/CMA.1, paragraph 37, each Party shall use CO₂ equivalent emissions were calculated based on the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. and report them in the national inventory document. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from. • Footnote 5: Parties are asked to report emissions from international aviation and international navigation and multilateral operations, as well as CO₂ emissions from biomass and CO₂ captured, under Memo Items. These emissions should not be included in the national total emissions from the energy sector. Amounts of biomass used as fuel are included in the national energy consumption but the corresponding CO₂ emissions are not included in the national total as it is assumed that the biomass is produced in a sustainable manner. If the biomass is harvested at an unsustainable rate, net CO₂ emissions are accounted for as a loss of biomass stocks in the Land Use, Land-use Change and Forestry sector • Footnote 6: Insert a reference to para 52 of the annex to decision 18/CMA.1. The referred guidelines are the ones for Annex I Parties. • Footnote 7: Insert a reference to para 49 of the annex to decision 18/CMA.1 as it states the provisions for the reporting of HFCs, PFCs,... for all Parties • Footnote 7: In accordance with the UNFCCC Annex I inventory reporting guidelines As per Decision 18/CMA.1, HFC and PFC emissions should be reported for each relevant chemical. However, if it is not possible to report values for each chemical (i.e. mixtures, confidential data, lack of disaggregation), this row could be used for reporting aggregate figures for HFCs and PFCs, respectively. Note that the unit used for this row is kt of CO₂ equivalent and that appropriate notation keys should be entered in the cells for the individual chemicals. • Provide two instead of four national totals and adding a footnote: If indirect CO₂ is reported, include it in the national total.
Flexibility example tables	
Flexibility Summary Table	<ul style="list-style-type: none"> • Changes in column headings:

	<ul style="list-style-type: none"> ○ Column B should read: MPG flexibility provision (MPG para) ○ Column C should read: Year (s) ○ Column K should read: Where to find additional information in the NIR
General	<ul style="list-style-type: none"> ● Regarding the implementation of the flexibility principle, reiterating the usefulness of having a table that summarizes the application of flexibility which is not intended to replace a detailed report of the application of flexibility guided by each of the provisions included in chapter II of the MPGs of the transparency framework. Such table will be particularly useful in cases where providing a narrative explanation of the application of flexibility is more appropriate. Also, to report on capacity constraints and estimated time frames for improvements about those capacity constraints, according to paragraph 5 of the MPGs.