

True-up period for the second commitment period of the Kyoto Protocol (2013–2020)  
FAQ on transactions of Kyoto Protocol units related to the TUP and  
on the proposed outline for the TUP report by Parties<sup>1</sup>

(v.3 – 27 July 2023)

Version log:

- Version 1 (8 May 2023): initial version
- Version 2 (10 July 2023): Updates to A.01 and A.12 (all annual review reports published). Clarification of dates (stating dates instead of referring to the date mentioned in a different answer) in A.03–A.10. New Q&A on KP-LULUCF activities added (from Q#13 onward). Renumbering from Q.20 onwards to Q.30 onwards.
- Version 3 (this version): Updates to A.03 (clarification of transaction types) and A.13 (clarification of unit types).

**Transactions**

Q.01	When will the additional period for fulfilling commitments (true-up period or TUP) of the second commitment period (CP2; 2013-2020) end?
A.01	The exact end date of the TUP is established in decisions 27/CMP.1, which indicates that the end should be 100 days after the end of the annual review process, and 1/CMP.17, which establishes that that review process should finish on 1 June 2023 or the date the last review report of the 2022 annual submissions is published, whichever is later. <sup>2</sup> As all annual reports under the Kyoto Protocol were published by 1 June 2023, <sup>3</sup> then the TUP will end on 9 September 2023 at 23:59 UTC.
Q.02	What is the cut-off date for the Party's report upon expiration of the additional period for fulfilling commitments (TUP report)?
A.02	When the TUP ends on 9 September 2023 (see A.01 above), then the cut-off date for each Party to submit its TUP report is 24 October 2023 at 23:59 UTC (45 days after the end of the TUP).

<sup>1</sup> These FAQs are intended to cover only issues relating to transactions of Kyoto Protocol units and the True-up Period Report template for the second commitment period (2013-2020). The information contained here is for general guidance only, does not represent legal advice and is provided on the understanding that the definitive interpretation of any provisions of the relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) rests solely with the CMP. More general information on the timeline of the “true-up period” process for the second commitment period and the timing and contents of the related reports is available on the UNFCCC website <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-kyoto-protocol/second-commitment-period/true-up-period-reporting-and-review-process-for-the-second-commitment-period-of-the-kyoto-protocol>.

<sup>2</sup> Decisions 27/CMP.1 and 1/CMP.17 are available at <https://unfccc.int/resource/docs/2005/cmp1/eng/08a03.pdf#page=92> and <https://unfccc.int/documents/626566> respectively.

<sup>3</sup> Available at <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/inventory-review-reports-2022>.

Q.03	Which type of transactions of Kyoto Protocol units valid for CP2 will not be possible after the end of the TUP for CP2?
A.03	<p>In accordance with section XIII of the annex to decision 27/CMP.1, transfers and acquisitions between national registries (i.e. external transfers), as well as retirements, will not be possible after 9 September (the end of the TUP for CP2).</p> <p>Other types of transactions that remain possible after 9 September include:</p> <ul style="list-style-type: none"> <li>• The issuance, forwarding and voluntary cancellation of CERs</li> <li>• Internal transfers of units between Party and/or entity holding accounts within the same national registry</li> </ul>
Q.04	Can a Party resume transfers and acquisitions of units valid for CP2 after publication of the review report for the TUP report?
A.04	No. Transfers and acquisitions of units valid for CP2 cannot take place after the end of the TUP (9 September 2023 23:59 UTC; see A.03 above)
Q.05	Which units are to be taken into account for compliance assessment?
A.05	The quantity of units to be taken into account for the purpose of compliance assessment is the total quantity of Kyoto Protocol units valid for CP2 contained in the retirement account of the Party concerned before the end of the TUP (i.e. before 9 September 2023 at 23:59 UTC). See paragraphs 13 and 34 of the annex to decision 13/CMP.1 in conjunction with decision 3/CMP.11
Q.06	Are retirement transactions of Kyoto Protocol units valid for CP2 allowed after the cut-off date for Parties to submit their TUP reports (24 October 2023 23:59 UTC)?
A.06	No. Similar to transfers and acquisitions (see A.03 above), retirement of Kyoto Protocol units valid for CP2 will not be allowed after the end of the TUP (9 September 2023 23:59 UTC) in the Data Exchange Standards (DES).
Q.07	Can a Party receive CERs valid for CP2 from the CDM registry after the cut-off date for Parties to submit their TUP reports (24 October 2023 23:59 UTC)?
A.07	Yes.
Q.08	Can a Party voluntarily cancel units valid for CP2 after the cut-off date for Parties to submit their TUP reports (24 October 2023 23:59 UTC)?
A.08	Yes. A Party can transfer units valid for CP2 to the voluntary cancellation account in its national registry after 24 October 2023 23:59 UTC.
Q.09	How will Parties report on transactions of units valid for CP2 that occur after the cut-off date for Parties to submit their TUP reports (24 October 2023 23:59 UTC)?
A.09	Parties are strongly encouraged to continue to report their standard electronic format tables for CP2 until they complete all transactions involving units valid for CP2.
Q.10	Will the required level of the commitment period reserve (CPR) for CP2 still apply after the cut-off date for Parties to submit their TUP reports (24 October 2023 23:59 UTC)?
A.10	No, the CPR only applies until the end of the TUP (i.e. until 9 September 2023 at 23:59 UTC)

Q.11	When will the final CP2 accounting amounts and LULUCF issuance limits be recorded in the CAD, and LULUCF cancellation notification be sent in the registry? Could this already take place or is this only foreseen for the start of the TUP on 1 June?
A.11	Once the ARR is published, they are processed in the CAD in a few weeks. A Party should expect to receive ITL instructions a few weeks after the ARR for its 2022 submission has been published. Parties started receiving ITL instructions in early 2023.
Q.12	When will the reviews of the TUP reports by Parties happen?
A.12	The exact date of the review of the TUP reports depends on the actual date of the submission of TUP reports by Parties. Nevertheless, the expected date for the TUP reviews is early 2024.
Q.13	The ITL has requested a Party's registry to cancel an amount of units for an activity in land use, land-use change and forestry (KP-LULUCF activities, e.g. forest management). Can that Party use ERUs converted from AAUs and CERs carried over from the previous commitment period (CP1) for that cancellation?
A.13	Yes. ERUs converted from AAUs and CERs carried over from CP1 can be used to meet the cancellation request for a KP-LULUCF activity.
Q.14	For Parties that elected commitment period accounting for their KP-LULUCF activities, when would the associated cancellations or issuance of units be possible?
A.14	The reports of the review of the 2022 inventory annual submissions have been published for all KP Parties. <sup>4</sup> The secretariat has already started uploading the information on KP-LULUCF activities with commitment period accounting to the CAD, which will trigger the associated ITL notifications to Parties. It is expected that all activities are processed for all Parties in the CAD by the end of May 2023 or shortly thereafter.
Q.15	Would it be possible to initiate transactions <b>within the same national registry</b> between Person holding accounts or Party holding accounts after 9 September 2023 (the end of the TUP)?
A.15	Yes. Transactions <b>within the same national registry</b> between Person or Party holding accounts will continue to be allowed after 9 September 2023 (end of the TUP) and after 24 October 2023 (deadline for Parties to submit their TUP reports).
Q.16	Would it be possible to initiate transactions between national registries after 9 September 2023 (the end of the TUP)?
A.16	No. Transactions between national registries will not be allowed after the end of the TUP (9 September 2023).
Q.17	Must Kyoto units in a Person Holding or Party Holding account be cancelled before the end of the TUP (9 September 2023)?
A.17	No. Kyoto units valid for CP2 can be cancelled after 9 September 2023 (end of the TUP) and after 24 October 2023 (deadline for Parties to submit their TUP reports).

<sup>4</sup> <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/inventory-review-reports-2022>.

## Proposed outline for the True-up period (TUP) report

Q.30	Paragraphs 5 and 6 of the proposed outline for the TUP Report (available in the UNFCCC web) <sup>5</sup> instruct Parties to provide the reference/link to where the SEF tables for 2022 and for 1 January to 9 September 2023 can be found. If these documents have been previously submitted to the UNFCCC, is it sufficient in the TUP report for a Party to provide the link to the UNFCCC website where these documents are available? What if some of or all the documents have not been previously submitted?
A.30	Yes, it is sufficient to provide the link to the UNFCCC website where these documents are available. If any of the documents requested have not been previously submitted to the UNFCCC, the Party has to submit them together with the TUP Report.
Q.31	Can a Party add annexes to the TUP Report for CP2?
A.31	Yes, a Party may add annexes to its TUP Report for CP2 in order to provide any relevant additional information. Please note that there is a suggested annex to the TUP report for reporting the units retired.
Q.32	What should a Party report in the TUP report for CP2 if there were no discrepancies and/or unfulfilled notifications?
A.32	The Party should provide clear indication in the TUP Report that no discrepancies and/or unfulfilled notifications occurred in the reporting period.

---

<sup>5</sup> <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-kyoto-protocol/second-commitment-period/true-up-period-reporting-and-review-process-for-the-second-commitment-period-of-the-kyoto-protocol>.