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Item 5 (e) of the provisional agenda

Methodological issues

Issues relating to Articles 7 and 8 of the Kyoto Protocol

**Proposal for a standard electronic format for reporting supplementary
information on emission reduction units, certified emission reductions,
assigned amount units and removal units**

Note by the secretariat

Summary

In response to a request by the Conference of the Parties (COP), by its decision 22/CP.8, this document contains a proposal for a standard electronic format to be used by Parties included in Annex I to the Convention for reporting supplementary information on emission reduction units, certified emission reductions, including temporary certified emission reductions and long-term certified emission reductions, assigned amount units and removal units under Article 7.1 of the Kyoto Protocol.

The Subsidiary Body for Scientific and Technological Advice may wish to endorse the proposed standard electronic format and forward a draft decision for adoption by the COP at its tenth session, recommending a decision for adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its first session.

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I. Introduction

A. Mandate

1. The Conference of the Parties (COP), by its decision 22/CP.8, requested the secretariat to develop a proposal for an electronic reporting format for reporting supplementary information on emission reduction units (ERUs), certified emission reductions (CERs), assigned amount units (AAUs) and removal units (RMUs),¹ for consideration by the Subsidiary Body for Scientific and Technological Advice (SBSTA).²

B. Scope of the note

2. Annex I to this document contains the proposal for a standard electronic format (SEF) for reporting supplementary information on ERUs, CERs, including temporary CERs (tCERs) and long-term CERs (lCERs), AAUs and RMUs. Annex II contains a draft COP decision including a draft decision for the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP).

C. Possible action by the Subsidiary Body for Scientific and Technological Advice

3. The SBSTA may wish to endorse the proposed SEF and forward a draft decision to the COP at its tenth session, recommending adoption by the COP/MOP at its first session.

II. Approach

4. In preparing this proposal, the secretariat strived to meet several objectives. The first was to fulfil the requirements of paragraph 2 of section E of the guidelines for reporting under Article 7 of the Kyoto Protocol, which requires annual electronic submission of information on registry holdings and transactions of Kyoto Protocol units (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I). The proposed format does not include information required by other paragraphs of section E of these guidelines (e.g. reporting on discrepancies). Parties may wish to consider whether a standard format for reporting this information will be needed.

5. The second objective was to facilitate the review of supplementary information under Article 8 of the Kyoto Protocol. In this regard, the information has been structured so that the SEF, in combination with annual summary reports of the independent transaction log (ITL),³ will enable a review team to assess a Party's conformity with the accounting requirements of Article 7.4 of the Kyoto Protocol (annex to decision 19/CP.7) and its implementation of the modalities for afforestation and reforestation project activities in the clean development mechanism (CDM) (annex to decision 19/CP.9).

¹ Hereinafter referred to collectively as Kyoto Protocol units.

² This proposal was originally requested for consideration by SBSTA at its twentieth session. The secretariat postponed the development of the electronic reporting format pending the revision of the guidelines under Articles 7 and 8 of the Kyoto Protocol, which incorporate the modalities for afforestation and reforestation project activities under Article 12 of the Protocol.

³ It is anticipated that the ITL, which is currently under development, will provide two types of regular reports, which would be available for use by expert review teams. The first would be annual summary reports for each registry, which would contain the same information required by this SEF for verification purposes. The second would be discrepancy reports for each incident, which would be forwarded to the secretariat for consideration by the expert review teams. In addition, the expert review teams would have access to relevant transaction log records, as appropriate.

6. Third, the secretariat sought to facilitate entry of information in the compilation and accounting database, following review under Article 8 and resolution of any questions of implementation by the compliance committee, in accordance with paragraphs 50–60 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7.

7. Finally, the secretariat sought to be consistent with the ongoing development of the ITL and the technical standards for data exchange between national registries, the CDM registry and the ITL. In this regard, the SEF uses the same names for account types and transactions as used by the ITL and specified in the data exchange standards.⁴ It is anticipated that national registries would automatically generate the SEF report at the beginning of each calendar year, and that the information required would be submitted as a Microsoft Excel file. Further specifications to ensure the consistent reporting of the SEF and comparability with information contained in ITL reports could be addressed through the process, to be established, to facilitate cooperation among administrators of registry systems.

III. Content of the standard electronic format

8. The proposed SEF contains six tables. Each Party included in Annex I to the Convention (Annex I Party) would report annually a complete set of tables for each commitment period. If commitment periods continue to be five years or longer, Annex I Parties would report information for only two commitment periods simultaneously. (This is because the additional period for fulfilment of commitments for the first commitment period would expire and compliance would be determined before any transactions would occur for the third commitment period.)

9. Table 1 will cover information on the total quantities of Kyoto Protocol units, by type, in each account type in the national registry at the beginning of the previous calendar year (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I, para. 2 (a)).⁵ These account types match those specified in the data exchange standards.

10. Table 2 will provide information about the transactions completed by the registry in the previous calendar year. Transaction types that would result in additions to an Annex I Party's assigned amount pursuant to Article 3.7 and 3.8 of the Kyoto Protocol at the end of the commitment period (i.e. issuance and acquisitions) are reported as 'Credits'. Transactions that would result in subtractions from the assigned amount at the end of the commitment period (i.e. cancellation, replacement and transfers) are reported as 'Debits'.

- (a) Table 2 (a) calls for information on internal transactions, i.e. those that did not involve another registry. Transactions that result in a credit to or debit from the registry holdings are reported in the main body of the table. Transactions that do not result in credits or debits (retirement) are reported in a separate box (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I, para. 2 (c), (d), (f), (i), (k), (l) and (p)–(s))

⁴ The secretariat will make available further information on the ITL and data exchange standards in the context of the intersessional consultations on registry systems <<http://unfccc.int/sessions/workshops.html>>.

⁵ Document references refer to specific reporting requirements to which each table corresponds.

- (b) Table 2 (b) will provide information on external transactions, i.e. transfers to and acquisitions from other registries (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I, para. 2 (e) and (g)). A separate box is provided for Parties to indicate the quantity of ERUs transferred in accordance with paragraph 10 of the annex to decision 18/CP.7 (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I, para. 2 (h)).

11. Following review under Article 8 of the Kyoto Protocol and resolution of any questions of implementation by the compliance committee, the total quantities of Kyoto Protocol units in tables 2 (a) and 2 (b) would be recorded by the secretariat in the compilation and accounting database.

12. Table 3 will contain additional information needed for review of a Party's implementation of the requirement to replace ICERs and tCERs in accordance with the modalities and procedures for afforestation and reforestation project activities under the CDM (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I, para. 2 (m) to (s)).

13. Table 4 is to be used by Annex I Parties to report any transactions undertaken to reflect a correction that has been applied by the compliance committee pursuant to paragraph 5 (b) of chapter V of the annex to decision -/CMP.1 (*Procedures and mechanisms relating to compliance under the Kyoto Protocol*), attached to decision 24/CP.7. Because such a correction will have already been recorded in the compilation and accounting database, the quantities of Kyoto Protocol units reported here are not to be included in table 2.

14. Table 5 will contain information on the total quantity of Kyoto Protocol units, by unit type, in each account type in the national registry at the end of the previous calendar year (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I, para. 2 (v)).

15. Table 6 calls for summary information to facilitate accounting of Kyoto Protocol units during the commitment period and the secretariat's recording of information in the compilation and accounting database. This table can also be used as the basis for the report required at the end of the additional period for fulfilment of commitments (see paragraph 49 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7).⁶

- (a) Table 6 (a) calls for summary cumulative information on the Kyoto Protocol units that the Annex I Party has available to be used toward compliance at the end of the commitment period. The 'Starting values' section is for information on AAUs issued pursuant to Article 3, paragraphs 7 and 8, and any carry-over or cancellation relating to the previous commitment period (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under*

⁶ The serial numbers of units in the retirement account, and of the units that the Party wishes to carry over to the subsequent commitment period, would also be required in that report.

Articles 7 and 8 of the Kyoto Protocol), annex I, para. 2 (b), (j) and (u)). The ‘Annual transactions’ section is for cumulative information on commitment period transactions that may result in additions and subtractions to the Party’s assigned amount pursuant to Article 3, paragraphs 7 and 8, of the Protocol

- (b) Table 6 (b) is for information on the total quantity of tCERs and ICERs that have expired to date, or ICERs that are otherwise subject to replacement, as well as the quantity of units that were used to replace expired tCERs and ICERS. This information will facilitate tracking of a Party’s obligation to replace tCERs and ICERs prior to the end of the commitment period
- (c) Table 6 (c) calls for summary information for compliance assessment, specifically information on the quantity of units that the Annex I Party has retired for the purpose of demonstrating compliance with its commitment under Article 3, paragraph 1 (FCCC/SBSTA/2004/6/Add.2, draft decision -/CP.10 (*Incorporation of the modalities and procedures for afforestation and reforestation project activities under the clean development mechanism into the guidelines under Articles 7 and 8 of the Kyoto Protocol*), annex I, para. 2 (l)).

16. Detailed reporting instructions for specific tables are provided in annex I.

Annex I**Standard electronic format for reporting information on
Kyoto Protocol units¹****I. General reporting instructions**

1. The standard electronic format (SEF) is an essential part of submission under Article 7.1 of the Kyoto Protocol. It is designed to ensure that Parties included in Annex I to the Convention (Annex I Parties) provide quantitative information on transactions of Kyoto Protocol units.
2. Each Annex I Party shall annually submit the SEF to the secretariat as a Microsoft Excel file. Any related information of a non-quantitative character should be submitted separately. Unless otherwise indicated, Annex I Parties should submit information for the previous calendar year.² This is referred to as the 'reported year'. (For example, in the 2010 SEF submission, the 'reported year' will be the 2009 calendar year.)
3. For each commitment period, each Annex I Party shall submit the SEF in the year following the calendar year in which the Party first transferred or acquired Kyoto Protocol units. Each Annex I Party should submit the SEF annually thereafter until the expiration of the additional period for fulfilment of commitments for that commitment period.
4. If an Annex I Party is undertaking transactions for two or more commitment periods simultaneously, then the Party shall provide a separate, complete report for each commitment period. Each report should contain information only on those Kyoto Protocol units valid for that commitment period.³
5. The SEF consists of six tables. All values should be recorded in the tables as positive, whole units. Negative values should not be entered.
6. In accordance with the relevant provisions of the Kyoto Protocol, not all unit types are relevant for each account or unit type. Where a cell is shaded in a table, the information or transaction does not apply for that particular unit type.
7. All tables should be filled in completely. If no units of a particular type occurred for a transaction in the previous year, the Party should enter NO in the cell for 'not occurring'.
8. In the interest of readability, descriptive titles are used in the SEF to refer to specific account and transaction types. Explanations of these descriptive titles and references to the pertinent provision under the Kyoto Protocol are provided under the relevant table below.

¹ Assigned amount units (AAUs), emission reduction units (ERUs), removal units (RMUs), certified emission reductions (CERs), including temporary certified emission reductions (tCERs) and long-term certified emission reductions (lCERs).

² Any CERs that were acquired by Annex I Party project participants under the prompt start of the clean development mechanism should be reported by the Party in the first calendar year for which the Party reports.

³ With the exception of table 3, which requires information on tCERs and lCERs that were valid in previous commitment periods.

II. Instructions on individual tables

A. Table 1. Total holdings in each account type at beginning of reported year

9. In table 1, Annex I Parties shall provide information on the total holdings in each account type, by unit type, in the national registry as of 1 January of the reported year.

10. Each Annex I Party shall report on the quantity of units, by type, held in each of the account types specified in the following paragraphs of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7, as described below:

- (a) 'Party holding' account (paragraph 21 (a))
- (b) 'Entity holding' account (paragraph 21 (b))
- (c) 'Article 3.3/3.4 net source cancellation' account for cancellation of units as a result of emissions from activities under Article 3.3 and 3.4 of the Kyoto Protocol (paragraph 21 (c))
- (d) 'Non-compliance cancellation' account for cancellation of units following a determination by the compliance committee that the Party is not in compliance with its commitment under Article 3.1 (paragraph 21 (d))
- (e) 'Voluntary cancellation(s)' account for other cancellations (paragraph 21 (e))
- (f) 'Retirement' account (paragraph 21 (f)).

11. In addition, each Annex I Party shall report on the quantity of Kyoto Protocol units, by type, held in each of the account types specified in the following paragraphs of the annex to decision -/CMP 1 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), attached to decision 19/CP.9:

- (a) 'tCER replacement for expiry' account to cancel AAUs, CERs, ERUs, RMUs and/or tCERs for the purpose of replacing tCERs before expiry (paragraph 43)
- (b) 'lCER replacement for expiry' account to cancel AAUs, CERs, ERUs and/or RMUs for the purpose of replacing lCERs before expiry (paragraph 47 (a))⁴
- (c) 'lCER replacement for reversal in storage' account to cancel AAUs, CERs, ERUs, RMUs and/or lCERs from the same project activity for the purpose of replacing lCERs where there has been a reversal of removals by sinks (paragraph 47 (b))
- (d) 'lCER replacement for non-submission of certification report' account to cancel AAUs, CERs, ERUs, RMUs and/or lCERs from the same project activity for the purpose of replacing lCERs where a certification report has not been provided (paragraph 47 (c)).

⁴ The technical standards for data exchange between registries uses separate account types to distinguish between different causes for replacement and to facilitate tracking of lCERs.

B. Table 2 (a). Annual internal transactions

12. In table 2 (a), Annex I Parties shall report information on all internal transactions (those that did not involve another registry) that occurred between 1 January and 31 December of the reported year, as described below.
13. Annex I Parties should **not** include in this table information on any transactions undertaken to reflect a correction that has been applied by the compliance committee. Parties should report information on corrections in table 4.
14. Under the Article 6 section, Annex I Parties shall report information relating to joint implementation projects under the Kyoto Protocol in accordance with the following paragraphs of the annex to decision -/CMP.1 (*Article 6*), attached to decision 16/CP.7:
- (a) For 'Party-verified projects' (also referred to as 'Track one' projects) Annex I Parties shall report information pertaining to projects where emission reductions or enhancement of removals have been verified by the host Party in accordance with paragraph 23 of the annex to decision -/CMP.1 (*Article 6*), attached to decision 16/CP.7:
 - (i) Each Annex I Party shall report under 'Credits' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7
 - (ii) The Party should report under 'Debits' the corresponding quantity of AAUs converted, or, in the case of land use, land-use change and forestry (LULUCF) projects, the corresponding quantity of RMUs converted
 - (b) For 'Independently verified projects' (also referred to as 'Track two' projects), Annex I Parties shall report information pertaining to projects where emission reductions or enhancement of removals have been verified through the procedure under the Article 6 supervisory committee in accordance with paragraphs 30–45 of the annex to decision -/CMP.1 (*Article 6*), attached to decision 16/CP.7
 - (i) Each Annex I Party shall report under 'Credits' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7
 - (ii) The Party shall report under 'Debits' the corresponding quantity of AAUs converted, or, in the case of LULUCF projects, the corresponding quantity of RMUs converted.
15. Under the section 'Article 3.3 and 3.4 issuance or cancellation', each Annex I Party shall report information on its LULUCF activities, by individual activity, in accordance with the annex to decision -/CMP.1 (*Land use, land-use change and forestry*), attached to decision 11/CP.7, and with its election of activities pursuant to paragraph 8 (c) and (d) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7.
- (a) For any activity that resulted in a net removal, each Annex I Party shall report under 'Credits' the total quantity of RMUs issued pursuant to paragraph 25 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7

- (b) For any activity resulting in net emissions, each Party shall report under 'Debits' the total quantities of AAUs, ERUs and/or RMUs cancelled pursuant to paragraph 32 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7. For any single activity, Parties should **not** report a value under both credit and debit.

16. Under the section 'Article 12 afforestation and reforestation', each Annex I Party shall report information relating to afforestation and reforestation project activities under the CDM specified in the following paragraphs of the annex to decision -/CMP.1 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), attached to decision 19/CP.9:⁵

- (a) 'Replacement of expired tCERs' – the total quantity of AAUs, CERs, ERUs, RMUs and/or tCERs that were transferred to the tCER replacement account (paragraph 44)
- (b) 'Replacement of expired ICERs' – the total quantity of AAUs, CERs, ERUs, and/or RMUs that were transferred to the ICER replacement account for expiry (paragraph 47 (a))
- (c) 'Replacement for reversal of storage' – the total quantity of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for reversal of storage (paragraph 47 (b))
- (d) 'Replacement for non-submission of certification report' – the total quantity of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for non-submission of certification report (paragraph 47 (c)).

17. Under 'Voluntary cancellation', each Annex I Party shall report the total quantities of Kyoto Protocol units, by type, that were cancelled for other reasons.

18. Each Annex I Party shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

19. In the box 'Other', each Annex I Party shall report under 'Retirement' the total quantities of Kyoto Protocol units, by type, that were transferred to the retirement account. These values should not be included in the main body of table 2 (a).

C. Table 2 (b). Annual external transactions

20. In table 2 (b), Annex I Parties shall report information on all external transactions (those that involved another registry) that occurred between 1 January and 31 December of the reported year.

21. Each Annex I Party shall include a separate row for each registry (Party or CDM registry) to which it transferred, or from which it acquired, Kyoto Protocol units during the previous year.

- (a) Each Party shall report the quantity of all Kyoto Protocol units acquired from a registry, by type, under 'Credits'
- (b) Each Party should report the total quantities of Kyoto Protocol units transferred to that registry, by type, under 'Debits' on the same line.

⁵ Additional information relating to afforestation and reforestation project activities is reported in table 3.

22. Each Annex I Party shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

23. Each Annex I Party shall add the sub-totals of table 2 (a) and table 2 (b) and report the corresponding quantities under 'Total'.

24. If an Annex I Party has transferred for the first time ERUs that were independently verified by the Article 6 supervisory committee, the Party shall indicate the total quantity of these ERUs in the 'Additional information' box.

D. Table 3. Expiry and replacement

25. In table 3, Annex I Parties shall report information on the expiry and replacement of tCERs and ICERs in accordance with the modalities and procedures for afforestation and reforestation project activities under the CDM specified in the annex to decision -/CMP.1 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), attached to decision 19/CP.9. Parties shall include all transactions that occurred between 1 January and 31 December of the reported year.

26. Annex I Parties should **not** include in this table information on any transactions undertaken to reflect a correction that has been applied by the compliance committee. Parties should report information on corrections in table 4.

27. Each Annex I Party shall report the following information under the section 'Temporary CERs (tCERs)':

- (a) 'Expired in retirement and replacement accounts' – the quantity of tCERs that expired in the retirement account or the tCER replacement account. (Note that these tCERs will have been valid for the previous commitment period and will not expire until the final year of the commitment period)
- (b) 'Replacement of tCERs' – the quantities of AAUs, CERs, ERUs, RMUs and/or tCERs that were transferred to the tCER replacement account pursuant to paragraph 43 of the annex to decision -/CMP.1 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), attached to decision 19/CP.9
- (c) 'Expired in holding accounts' – the quantity of tCERs that expired in all Party and entity holding accounts. (Note that these tCERs will have been valid for the previous commitment period and will not expire until the final year of the commitment periods)

28. Each Annex I Party shall report the following information under the section 'Long-term CERs (ICERs)':

- (a) 'Expired in retirement and replacement accounts' – the quantity of ICERs that expired in the 'Retirement account'. (Note that these ICERs will have been valid for a previous commitment period)
- (b) 'Replacement of expired ICERs' – the quantities of AAUs, CERs, ERUs and/or RMUs that were transferred to the 'ICER Replacement account for expiry' pursuant to paragraph 48 of the annex to decision -/CMP.1 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), attached to

decision 19/CP.9. Parties may report units transferred to replace ICERs due to expire in the current or future commitment periods

- (c) 'Expired in holding accounts' – the quantity of ICERs that expired in all Party and entity holding accounts. (Note that these ICERs will have been valid for a previous commitment period)
- (d) 'Subject to replacement for reversal of storage' – in the event that the Party has received notification(s) of a reversal of removals from a project activity from the Executive Board of the CDM, the quantity of ICERs that the Party is required to replace pursuant to that notification
- (e) 'Replacement for reversal of storage' – the quantities of AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity that were transferred to the 'ICER Replacement account for reversal of storage' pursuant to paragraph 49 of the annex to decision -/CMP.1 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), attached to decision 19/CP.9
- (f) 'Subject to replacement for non-submission of certification report' – in the event that the Party has received a notification(s) of non-submission of certification report from the Executive Board of the CDM, the quantity of ICERs that the Party is required to replace pursuant to that notification
- (g) 'Replacement for non-submission of certification report' – in the event that the Party has received a notification of non-submission of a certification report for a project, the quantities of AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity that were transferred to the 'ICER Replacement account for non-submission of certification' pursuant to paragraph 50 of the annex to decision -/CMP.1 (*Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol*), attached to decision 19/CP.9.

29. Annex I Parties shall sum the quantities of Kyoto Protocol units in each column and report these under 'Total'.

E. Table 4. Corrections

30. In table 4, Annex I Parties shall report any transactions undertaken to reflect a correction that has been applied by the compliance committee pursuant to paragraph 5 (b) in chapter V of the annex to decision -/CMP.1 (*Procedures and mechanisms relating to compliance under the Kyoto Protocol*), attached to decision 24/CP.7. Because such a correction will already have been recorded in the compilation and accounting database, quantities of Kyoto Protocol units reported here should **not** be included in table 2.

31. In completing this table, Annex I Parties should refer to descriptions for table 2.

F. Table 5. Total holdings in each account type at end of reported year

32. In table 5, Annex I Parties shall include information on the total holdings in each account type, by unit type, in the national registry as of 31 December of the reported year.

33. Parties should refer to account type references for table 1.

G. Table 6 (a). Summary information on credits and debits

34. In table 6 (a), Annex I Parties shall report cumulative information to date to facilitate the recording of information for the commitment period in the compilation and accounting database in accordance with the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7.
35. Under 'Starting values' each Annex I Party shall report:
- (a) 'Issuance pursuant to Article 3.7 and 3.8' – the total quantity of AAUs issued on the basis of their assigned amount under Article 3, paragraphs 7 and 8, pursuant to paragraph 23 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7
 - (b) 'Non-compliance cancellation' – if applicable, the quantity of Kyoto Protocol units, by type, that the Party cancelled pursuant to a determination by the compliance committee that the Party is not in compliance with its commitment under Article 3.1 for the previous commitment period pursuant to paragraph 37 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7⁶
 - (c) 'Carry-over' – if applicable, the total quantities of AAUs, ERUs and/or CERs that were carried over from the previous commitment period pursuant to paragraph 15 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*), attached to decision 19/CP.7.⁷
36. Under the 'Annual transactions' section, each Annex I Party shall provide summary information on the transactions to date for the commitment period.⁸ This information should include any corrections reported in table 4, so that the information reported in table 6 (a) is consistent with that recorded in the compilation and accounting database:
- (a) For the reported year, each Party shall report the total quantity of Kyoto Protocol units, by type, from 'Total' in table 2 (b)
 - (b) If no corrections have been reported in table 4 for the reported year, then the Party shall report the quantities of Kyoto Protocol units, by type, for the year previous to the reported year, as reported in table 6 (a) in the previous SEF
 - (c) If the Party has reported any corrections in table 4, then, for the year before the reported year, the Party should add (or subtract) the total quantities of Kyoto Protocol units, by type, from 'Total' in table 4 to (or from) the quantities of Kyoto Protocol units, by type, for that year as reported in table 6 (a) in the previous SEF. The Party should report the 'corrected' values for the year before the reported year
 - (d) For all other years, the Party should report the total quantities of Kyoto Protocol units, as reported in table 6 (a) in the previous SEF

⁶ This information will not be available until completion of the compliance assessment for the previous commitment period, following the expiration of the additional period for fulfilment of commitments.

⁷ This information will not be available until completion of the compliance assessment for the previous commitment period, following the expiration of the additional period for fulfilment of commitments.

⁸ For the first commitment period, the time period covered by this table will probably be 2007–2015. These years are illustrative in the table, and should be changed as appropriate by the Annex I Party.

- (e) Under 'Total', each Party should report the sum to date of all transactions.

H. Table 6 (b). Summary information on replacement

37. In table 6 (b), Annex I Parties shall provide summary information relating to the replacement of tCERs and ICERs for each year of the commitment period.

38. Under 'Previous CPs', each Annex I Party shall report the total quantity of Kyoto Protocol units, by type, that were transferred to the 'tCER replacement for expiry' account and/or the 'ICER replacement for expiry' account in previous commitment periods to replace tCERs or ICERs due to expire in the current commitment period.

39. For the reported year, each Annex I Party shall report:

- (a) Under 'Requirement for replacement', the total quantity of tCERs and ICERs expired or otherwise subject to replacement in that year. (Note that these quantities should match those reported under 'Total' in table 3)
- (b) Under 'Replacement', the total quantity of Kyoto Protocol units, by type, cancelled to replace tCERs or ICERs. (Note that these quantities should match those reported under 'Total' in table 3.)

40. For all years prior to the reported year, the Annex I Party shall repeat the information under 'Requirement for replacement' and under 'Replacement' as reported in the previous SEF.

41. Under 'Total', each Annex I Party should report the sum of each column. (Note that at the end of the commitment period, the total quantities of tCERs and ICERs under 'Requirement for replacement' should match the total quantity of Kyoto Protocol units under 'Replacement'.)

I. Table 6 (c). Summary information for compliance assessment

42. In table 6 (c), Annex I Parties shall provide additional information to facilitate the compliance assessment at the end of the commitment period.

43. For the reported year, each Annex I Party shall report under 'Retirement', the total quantity of Kyoto Protocol units, by type, retired in that year for the purpose of demonstrating its compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol. (Note that these quantities should match those reported under 'Retirement' in table 2 (a).)

44. For all years prior to the reported year, the Annex I Party should repeat the information as reported in the previous SEF.

45. Under 'Total', each Annex I Party should report the sum of each column.

Party
Year
Commitment Period

Table 1. Total holdings in each account type at beginning of reported year

Account type	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERS
Party holding						
Entity holding						
Article 3.3/3.4 net source cancellation						
Non-compliance cancellation						
Voluntary cancellation						
Retirement						
tCER replacement for expiry						
ICER replacement for expiry						
ICER replacement for reversal in storage						
ICER replacement for non-submission of certification report						
Total						

Table 2 (a). Annual internal transactions

Transaction type	Credits						Debits					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Article 6 issuance and conversion												
Party-verified projects												
Independently verified projects												
Article 3.3 and 3.4 issuance or cancellation												
3.3 Afforestation												
3.3 Reforestation												
3.3 Deforestation												
3.4 Forest management												
3.4 Cropland management												
3.4 Grazing land management												
3.4 Revegetation												
Article 12 afforestation and reforestation												
Replacement of expired tCERs												
Replacement of expired ICERs												
Replacement for reversal of storage												
Replacement for non-submission of certification report												
Voluntary cancellation												
Sub-total												

Transaction type	Other					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Retirement						

Party
 Year
 Commitment Period

Table 2 (b). Annual external transactions

	Credits						Debits					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transfers and acquisitions												
[Registry name]												
[Registry name]												
[Registry name]												
[Registry name]												
[Registry name]												
Sub-total												
Total												

Additional information

Independently verified ERUs												
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Party
Year
Commitment Period

Table 4. Corrections

Transaction type	Credits						Debits					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Article 6												
Party-verified projects												
Independently verified projects												
Article 3.3 and 3.4												
3.3 Afforestation												
3.3 Reforestation												
3.3 Deforestation												
3.4 Forest management												
3.4 Cropland management												
3.4 Grazing land management												
3.4 Revegetation												
Article 12 afforestation and reforestation												
Replacement of expired tCERs												
Replacement of expired ICERs												
Replacement for reversal of storage												
Replacement for non-submission of certification report												
Voluntary cancellation												
Transfers and acquisitions												
[Registry name]												
[Registry name]												
[Registry name]												
Total												

Transaction type	Other					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Retirement						

Party
 Year
 Commitment Period

Table 5. Total holdings in each account type at end of reported year

Account type	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERS
Party holding						
Entity holding						
Article 3.3/3.4 net source cancellation						
Non-compliance cancellation						
Voluntary cancellation						
Retirement						
tCER replacement for expiry						
ICER replacement for expiry						
ICER replacement for reversal in storage						
ICER replacement for non-submission of certification report						
Total						

Party
Year
Commitment Period

Table 6 (a). Summary information on credits and debits

	Credits						Debits					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERS	AAUs	ERUs	RMUs	CERs	tCERs	ICERS
Starting values												
Issuance pursuant to Article 3.7 and 3.8												
Non-compliance cancellation												
Carry-over												
Sub-total												
Annual transactions												
Year 0 (2007)												
Year 1 (2008)												
Year 2 (2009)												
Year 3 (2010)												
Year 4 (2011)												
Year 5 (2012)												
Year 6 (2013)												
Year 7 (2014)												
Year 8 (2015)												
Sub-total												
Total												

Table 6 (b). Summary information on replacement

	Requirement for replacement		Replacement					
	Unit type		Unit type					
	tCERs	ICERS	AAUs	ERUs	RMUs	CERs	tCERs	ICERS
Previous CPs								
Year 1 (2008)								
Year 2 (2009)								
Year 3 (2010)								
Year 4 (2011)								
Year 5 (2012)								
Total								

Table 6 (c). Summary information for compliance assessment

Year	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERS
Year 1 (2008)						
Year 2 (2009)						
Year 3 (2010)						
Year 4 (2011)						
Year 5 (2012)						
Year 6 (2013)						
Year 7 (2014)						
Year 8 (2015)						
Total						

Annex II

Draft decision -/CP.10

Standard electronic format for reporting Kyoto Protocol units¹

The Conference of the Parties,

Recalling its decisions 11/CP.7, 16/CP.7, 17/CP.7, 18/CP.7, 19/CP.7, 22/CP.8 and 19/CP.9, and the relevant provisions of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its Article 7,

Being aware of its decision -/CP.10 (*Revision of sections of the guidelines for the preparation of the information required under Article 7, and of the guidelines for the review of information under Article 8*),

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

Recommends that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt draft decision - /CMP.1 (*Standard electronic format for reporting Kyoto Protocol units*) below.

¹ Emission reduction units, certified emission reductions, including temporary certified emission reductions and long-term certified emission reductions, assigned amount units and removal units.

Draft decision -/CMP.1

Standard electronic format for reporting Kyoto Protocol units¹

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

Recalling the relevant provisions of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its Article 7 and decisions 11/CP.7, 16/CP.7, 17/CP.7, 18/CP.7, 19/CP.7, 19/CP.9 and -/CP.10 (*Revision of sections of the guidelines for the preparation of the information required under Article 7, and of the guidelines for the review of information under Article 8*),

Having considered decision -/CP.10 (*Standard electronic format for reporting Kyoto Protocol units*),

1. *Adopts* the standard electronic format for reporting Kyoto Protocol units in accordance with paragraph 2 of section E of the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol (annex to draft decision -/CMP.1 (*Article 7*), attached to decision 22/CP.7);

2. *Decides* that once a Party included in Annex I to the Convention starts reporting information under Article 7.1 in accordance with decision -/CMP 1 (*Article 7*), attached to decision 22/CP.7, it shall submit the standard electronic format by 1 February of each year.

¹ Emission reduction units, certified emission reductions, including temporary certified emission reductions and long-term certified emission reductions, assigned amount units and removal units.