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**ORGANE SUBSIDIAIRE DE CONSEIL SCIENTIFIQUE  
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**Point 9 d) de l'ordre du jour**  
**Questions méthodologiques relevant du Protocole de Kyoto**  
**Guide des bonnes pratiques pour les activités relevant**  
**du secteur de l'utilisation des terres, du changement**  
**d'affectation des terres et de la foresterie au titre**  
**des paragraphes 3 et 4 de l'article 3 du Protocole de Kyoto**

### **Guide des bonnes pratiques pour les activités relevant du secteur de l'utilisation des terres, du changement d'affectation des terres et de la foresterie visées par les paragraphes 3 et 4 de l'article 3 du Protocole de Kyoto**

#### **Projet de conclusions proposé par le Président**

1. L'Organe subsidiaire de conseil scientifique et technologique (SBSTA) a pris note des renseignements fournis dans le document FCCC/SBSTA/2007/INF.2 au sujet des questions relatives aux tableaux du cadre commun de présentation<sup>1</sup> (CRF) à utiliser pour communiquer les estimations des émissions et des absorptions résultant des activités relevant du secteur de l'utilisation des terres, du changement d'affectation des terres et de la foresterie (UTCATF) visées par les paragraphes 3 et 4 de l'article 3 du Protocole de Kyoto.
2. Le SBSTA a décidé de recommander à la Conférence de Parties agissant comme réunion des Parties au Protocole de Kyoto d'adopter, à sa troisième session, un projet de décision sur le guide des bonnes pratiques pour les activités relevant du secteur UTCATF visées par les paragraphes 3 et 4

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<sup>1</sup> Le cadre commun de présentation est un cadre normalisé que les Parties doivent utiliser pour la notification électronique des estimations des émissions et des absorptions de gaz à effet de serre et de toute autre information pertinente. Pour des raisons techniques (par exemple taille des tableaux et polices), dans l'annexe du projet de décision à adopter au titre de l'alinéa *d* du point 9 de l'ordre du jour du SBSTA, la présentation de la version imprimée des tableaux du cadre commun de présentation pour les activités relevant du secteur UTCATF n'a pu être normalisée.

de l'article 3 du Protocole de Kyoto (pour le texte de la décision, voir le document FCCC/SBSTA/2007/L.21/Add.1).

3. Le SBSTA a prié le secrétariat de mettre au point, aux fins de l'application de la décision visée plus haut au paragraphe 2 et sous réserve de la disponibilité d'un financement supplémentaire, un module à ajouter au logiciel de notification du CRF pour les tableaux de notification des activités visées par les paragraphes 3 et 4 de l'article 3. Il a prié en outre le secrétariat de mettre ce module à disposition le 1<sup>er</sup> avril 2009 au plus tard après en avoir testé une version expérimentale en coopération avec les Parties notificatrices, afin de faciliter la communication des tableaux par les Parties en 2010, et de lui faire rapport à ce sujet à sa trente et unième session (décembre 2009). Le SBSTA a encouragé les Parties qui étaient en mesure de le faire à assurer le financement de la mise au point de ce module.

4. Le SBSTA est convenu de poursuivre l'examen des renseignements figurant dans l'annexe à sa vingt-huitième session en vue d'achever cet examen à cette session.

ANNEX

**Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4**

1. Table 1 shows in a tabular format the calculation of the accounting quantity for each of the activities under Article 3, paragraph 3 and 4, of the Kyoto Protocol, for the first commitment period. Symbols and formulae used in the table are explained on the following pages.
2. Table 2 contains a numerical example, also for the first commitment period, which shows the calculation of the accounting quantity for each activity under annual accounting after the fourth year of the commitment period. For commitment period accounting, the steps would be identical, but the calculation would not be reported until after year five of the commitment period.

**Table 1. Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4**

**INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLES 3.3 AND 3.4 OF THE KYOTO PROTOCOL**

Commitment period accounting  
 Annual accounting

Country  
 Inventory Year  
 Submission  
 n

Number of the reported year in the commitment period:

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	BY <sup>(5)</sup>	Net emissions/removals <sup>(1)</sup>						Accounting Parameters <sup>(7)</sup>	Accounting Quantity <sup>(8)</sup>
		2008	2009	2010	2011	2012	Total <sup>(6)</sup>		
		(Gg CO <sub>2</sub> equivalent)							
<b>A. Article 3.3 activities</b>									
<b>A.1. Afforestation and Reforestation</b>									AQAR <sub>T</sub>
A.1.1. Units of land not harvested since the beginning of the commitment period <sup>(2)</sup>		AR <sup>nh</sup> <sub>t</sub>	AR <sup>nh</sup> <sub>t</sub>	AR <sup>nh</sup> <sub>t</sub>	AR <sup>nh</sup> <sub>t</sub>	AR <sup>nh</sup> <sub>t</sub>	AR <sup>nh</sup> <sub>T</sub>		AQAR <sup>nh</sup> <sub>T</sub>
A.1.2. Units of land harvested since the beginning of the commitment period <sup>(2)</sup>									AQAR <sup>h</sup> <sub>T</sub>
<i>[specify identification code]</i>		AR <sup>h1</sup> <sub>t</sub>	AR <sup>h1</sup> <sub>t</sub>	AR <sup>h1</sup> <sub>t</sub>	AR <sup>h1</sup> <sub>t</sub>	AR <sup>h1</sup> <sub>t</sub>	AR <sup>h1</sup> <sub>T</sub>		AQAR <sup>h1</sup> <sub>T</sub>
		AR <sup>h2</sup> <sub>t</sub>	AR <sup>h2</sup> <sub>t</sub>	AR <sup>h2</sup> <sub>t</sub>	AR <sup>h2</sup> <sub>t</sub>	AR <sup>h2</sup> <sub>t</sub>	AR <sup>h2</sup> <sub>T</sub>		AQAR <sup>h2</sup> <sub>T</sub>
		AR <sup>h3</sup> <sub>t</sub>	AR <sup>h3</sup> <sub>t</sub>	AR <sup>h3</sup> <sub>t</sub>	AR <sup>h3</sup> <sub>t</sub>	AR <sup>h3</sup> <sub>t</sub>	AR <sup>h3</sup> <sub>T</sub>		AQAR <sup>h3</sup> <sub>T</sub>
<b>A.2. Deforestation</b>		D <sub>t</sub>	D <sub>t</sub>	D <sub>t</sub>	D <sub>t</sub>	D <sub>t</sub>	D <sub>T</sub>		AQD <sub>T</sub>
<b>B. Article 3.4 activities</b>									
<b>B.1. Forest Management (if elected)</b>		FM <sub>t</sub>	FM <sub>t</sub>	FM <sub>t</sub>	FM <sub>t</sub>	FM <sub>t</sub>	FM <sub>T</sub>		AQ <sub>FM</sub>
3.3 offset <sup>(3)</sup>								OFF <sub>ARD</sub>	AQ <sub>OFF</sub>
FM cap <sup>(4)</sup>								CAP	AQ <sub>CAP</sub>
<b>B.2. Cropland Management (if elected)</b>	CM <sub>BY</sub>	CM <sub>t</sub>	CM <sub>t</sub>	CM <sub>t</sub>	CM <sub>t</sub>	CM <sub>t</sub>	CM <sub>T</sub>	CM <sub>net</sub>	AQCM <sub>T</sub>
<b>B.3. Grazing Land Management (if elected)</b>	GLM <sub>BY</sub>	GLM <sub>t</sub>	GLM <sub>t</sub>	GLM <sub>t</sub>	GLM <sub>t</sub>	GLM <sub>t</sub>	GLM <sub>T</sub>	GLM <sub>net</sub>	AQGLM <sub>T</sub>
<b>B.4. Revegetation (if elected)</b>	RV <sub>BY</sub>	RV <sub>t</sub>	RV <sub>t</sub>	RV <sub>t</sub>	RV <sub>t</sub>	RV <sub>t</sub>	RV <sub>T</sub>	RV <sub>net</sub>	AQRV <sub>T</sub>

Note: The footnotes to this table are provided in the table "Information table on accounting for activities under articles 3.3 and 3.4 of the Kyoto Protocol" in the Annex to the draft decision to be adopted under agenda item 9 (d) of the SBSTA.

AR<sup>nh</sup><sub>t</sub> = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO<sub>2</sub> eq.

AR<sup>hx</sup><sub>t</sub> = net emissions and removals for a particular land unit (x) in category A.1.2 for commitment period year t, in Gg CO<sub>2</sub> eq.

D<sub>t</sub> = net emissions and removals for category A.2 for commitment period year t, in Gg CO<sub>2</sub> eq.

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO<sub>2</sub> eq. and multiplied by five.

FM<sub>t</sub> = net emissions and removals for category B.1 for commitment period year t, in Gg CO<sub>2</sub> eq.

CM<sub>BY</sub> = net emissions and removals for category B.2 for the Party's base year, in Gg CO<sub>2</sub> eq.

CM<sub>t</sub> = net emissions and removals for category B.2 for commitment period year t in Gg CO<sub>2</sub> eq.

GLM<sub>BY</sub> = net emissions and removals for category B.3 for the Party's base year, in GgCO<sub>2</sub> eq.

GLM<sub>t</sub> = net emissions and removals for category B.3 for commitment period year t in Gg CO<sub>2</sub> eq.

RV<sub>BY</sub> = net emissions and removals for category B.4 for the Party's base year, in Gg CO<sub>2</sub> eq.

RV<sub>t</sub> = net emissions and removals for category B.4 for commitment period year t in Gg CO<sub>2</sub> eq.

## Key to symbols used in table 1

### *Afforestation and Reforestation*

$AR_t^{nh}$  = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO<sub>2</sub> eq.

$$AR_T^{nh} = \sum_{t=2008}^N (AR_t^{nh}),$$

where N is the most recently reported year of the commitment period

$$AQAR_T^{nh} = AR_T^{nh}$$

$AR_t^{hx}$  = net emissions and removals for a particular land unit in category A.1.2 for commitment period year t, in Gg CO<sub>2</sub> eq.

$$AR_T^{hx} = \sum_{t=2008}^N (AR_t^{hx}) \text{ for a particular land unit (x),}$$

where N is the most recently reported year of the commitment period

$AQAR_T^{hx}$ : If  $AR_T^{hx} \geq 0$ , then  $AQAR_T^{hx} = 0$ , else  $AQAR_T^{hx} = AR_T^{hx}$

$$AQAR_T^h = \sum_{x=1}^U AQAR_T^{hx},$$

where U is the last unit of land harvested

$$AQAR_T = AQAR_T^{nh} + AQAR_T^h$$

### *Deforestation*

$D_t$  = net emissions and removals for category A.2 for commitment period year t, in Gg CO<sub>2</sub> eq.

$$D_T = \sum_{t=2008}^N (D_t), \text{ where N is the most recently reported year of the commitment period}$$

$$AQD_T = D_T$$

### *Forest Management*

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO<sub>2</sub> eq. and multiplied by 5.

$AQAR_T$  = total accounting quantity for afforestation and reforestation.

$AQD_T$  = total accounting quantity for deforestation.

$OFF_{ARD}$ :

IF  $\sum (AQAR_T + AQD_T) \leq 0$ , then  $OFF_{ARD} = 0$ ; else

IF  $(AQAR_T + AQD_T) < 165,000$ , then  $OFF_{ARD} = (AQAR_T + AQD_T)$ ; else  $OFF_{ARD} = 165,000$

$FM_t$  = net emissions and removals for category B.1 for commitment period year t, in Gg CO<sub>2</sub> eq.

$$FM_T = \sum_{t=2008}^N (FM_t), \text{ where N is the most recently reported year of the commitment period}$$

$AQ_{CAP}$ :

If  $|FM_T| \leq CAP$ , then  $AQ_{CAP} = FM_T$ , else

If  $FM_T < 0$ , then  $AQ_{CAP} = -CAP$ ; else  $AQ_{CAP} = CAP$

$$\begin{aligned}
 &AQ_{\text{OFF}}: \\
 &\quad \text{If } \text{OFF}_{\text{ARD}} = 0, \text{ then } AQ_{\text{OFF}} = 0; \text{ else} \\
 &\quad \text{If } \text{FM}_T \geq 0, \text{ then } AQ_{\text{OFF}} = 0; \text{ else} \\
 &\quad \text{If } \left( \left| \text{FM}_T \right| - \left| \text{AQ}_{\text{CAP}} \right| \right) \leq 0, \text{ then } AQ_{\text{OFF}} = 0; \text{ else} \\
 &\quad \text{If } \left( \left| \text{FM}_T \right| - \left| \text{AQ}_{\text{CAP}} \right| \right) \leq \text{OFF}_{\text{ARD}}, \text{ then } AQ_{\text{OFF}} = (\text{FM}_T - \text{AQ}_{\text{CAP}}), \text{ else} \\
 &AQ_{\text{OFF}} = -\text{OFF}_{\text{ARD}} \\
 \\
 &AQ_{\text{FM}} = \text{AQ}_{\text{CAP}} + AQ_{\text{OFF}}
 \end{aligned}$$

### ***Cropland Management***

$CM_{\text{BY}}$  = net emissions and removals for category B.2 for the Party's base year, in Gg CO<sub>2</sub> eq.

$CM_t$  = net emissions and removals for category B.2 for commitment period year t in Gg CO<sub>2</sub>eq.

$CM_T = \sum_{t=2008}^N (CM_t)$ , where N is the most recently reported year of the commitment period

$CP_t$  = number of years reported since the beginning of the commitment period.

$CP_t = t - 2007$ ; If  $t = 2008$ ,  $CP_t = 1$ ,

$CM_{\text{net}} = CM_{\text{BY}} * CP_N$

$AQCM_T = CM_T - CM_{\text{net}}$

### ***Grazing Land Management***

$GLM_{\text{BY}}$  = net emissions and removals for category B.3 for the Party's base year, in Gg CO<sub>2</sub> eq.

$GLM_t$  = net emissions and removals for category B.3 for commitment period year t in Gg CO<sub>2</sub> eq.

$GLM_T = \sum_{t=2008}^N (GLM_t)$ , where N is the most recently reported year of the commitment period.

$GLM_{\text{net}} = GLM_{\text{BY}} * CP_N$

$AQGLM_T = GLM_T - GLM_{\text{net}}$

### ***Revegetation***

$RV_{\text{BY}}$  = net emissions and removals for category B.4 for the Party's base year, in Gg CO<sub>2</sub> eq.

$RV_t$  = net emissions and removals for category B.4 for commitment period year t, in Gg CO<sub>2</sub> eq.

$RV_T = \sum_{t=2008}^N (RV_t)$ , where N is the most recently reported year of the commitment period

$RV_{\text{net}} = RV_{\text{BY}} * CP_N$

$AQRV_T = RV_T - RV_{\text{net}}$

**Table 2. Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4: an example**  
**INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLES 3.3 AND 3.4 OF THE KYOTO PROTOCOL**

Commitment period accounting   
 Annual accounting

Country  
 Inventory Year  
 Submission

Number of the reported year in the commitment period:

4

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	BY <sup>(5)</sup>	Net emissions/removals <sup>(1)</sup>					Accounting Parameters <sup>(7)</sup>	Accounting Quantity <sup>(8)</sup>
		2008	2009	2010	2011	2012		
(Gg CO <sub>2</sub> equivalent)								
<b>A. Article 3.3 activities</b>								
<b>A.1. Afforestation and Reforestation</b>								<b>-75,000</b>
A.1.1. Units of land not harvested since the beginning of the commitment period <sup>(2)</sup>		-10,000	-10,000	-10,000	-10,000		-40,000	-40,000
A.1.2. Units of land harvested since the beginning of the commitment period <sup>(2)</sup>								-35,000
<i>Unit A</i>		-2,000	-2,000	-5,000	-3,000		-12,000	-12,000
<i>Unit B</i>		-4,000	10,000	-3,000	-6,000		-3,000	-3,000
<i>Unit C</i>		-4,000	-3,000	-2,000	15,000		6,000	0
<i>Unit D</i>		-3,000	10,000	0	-4,000		3,000	0
<i>Unit E</i>		-5,000	-5,000	-5,000	-5,000		-20,000	-20,000
<b>A.2. Deforestation</b>		-30,000	200,000	0	-10,000		160,000	<b>160,000</b>
<b>B. Article 3.4 activities</b>								
<b>B.1. Forest Management (if elected)</b>		-60,000	-80,000	-60,000	-40,000		-240,000	-150,000
3.3 offset <sup>(3)</sup>							85,000	-85,000
FM cap <sup>(4)</sup>							65,000	-65,000
<b>B.2. Cropland Management (if elected)</b>	-2,000	-10,000	-10,000	-10,000	-6,000		-36,000	-8,000
<b>B.3. Grazing Land Management (if elected)</b>	5,000	-2,000	-3,000	-3,000	-4,000		-12,000	20,000
<b>B.4. Revegetation (if elected)</b>	0	-3,000	-3,000	-5,000	-5,000		-16,000	-16,000

Note: The footnotes to this table are provided in the table "Information table on accounting for activities under articles 3.3 and 3.4 of the Kyoto Protocol" in the Annex to the draft decision to be adopted under agenda item 9 (d) of the SBSTA