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**AD HOC WORKING GROUP ON FURTHER COMMITMENTS  
FOR ANNEX I PARTIES UNDER THE KYOTO PROTOCOL**

**Sixth session**

**Accra, 21–27 August 2008, and Poznan, 1–10 December 2008**

**Agenda item 3 (b)**

**Analysis of means to reach emission reduction targets and identification of ways to enhance their effectiveness and contribution to sustainable development**

**Land use, land-use change and forestry**

## **Land use, land-use change and forestry**

### **Draft conclusions proposed by the Chair**

1. In accordance with its conclusions at its resumed fifth session,<sup>1</sup> the Ad Hoc Working Group on Further Commitments for Annex I Parties under the Kyoto Protocol (AWG-KP) continued its consideration of how to address, where applicable, the definitions, modalities, rules and guidelines for the treatment of land use, land-use change and forestry (LULUCF) in the second commitment period of the Kyoto Protocol as means that may be available to Annex I Parties to reach their emission reduction targets, and as ways to enhance the effectiveness of these means and their contribution to sustainable development.
2. The AWG-KP decided to continue consideration at its resumed sixth session (December 2008) of possible options for addressing, where applicable, the definitions, modalities, rules and guidelines for the treatment of LULUCF, taking into account the information contained in the annex to these conclusions and noting annex IV to the report of the AWG-KP at its resumed fifth session.<sup>2</sup>
3. The AWG-KP encouraged Parties to share information in order to enhance understanding of the implications of possible options for addressing, where applicable, the definitions, modalities, rules and guidelines for the treatment of LULUCF, including implications for accounting, before its resumed sixth session. To facilitate this sharing of information, the AWG-KP invited Parties to submit relevant information to the secretariat on a voluntary and informal basis and requested the secretariat to make the information available on the UNFCCC website by 20 November 2008.

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<sup>1</sup> FCCC/KP/AWG/2008/3, paras. 23–27.

<sup>2</sup> FCCC/KP/AWG/2008/3.

Annex

[ENGLISH ONLY]

**Possible options for consideration**

1. Under all options, the principles contained in decision 16/CMP.1, paragraph 1, would be retained with or without amendment.
2. For all options listed below, activities under Article 3, paragraph 4,<sup>1</sup> other than forest management will be considered in due course.

**Option 1<sup>2</sup>**

**A. Definitions<sup>3</sup>**

No changes.<sup>4</sup>

OR

Definitions remain as in the annex to decision 16/CMP.1:

- Except for the definition of deforestation, which is amended to provide for land-use flexibility<sup>5</sup> AND/OR
- Other definitions added to accommodate additional activities under Article 3.4 as required (options proposed for consideration are: wetland degradation and restoration; forest degradation or amending the definition of forest management; and devegetation). If this option is chosen, section C below will need to be amended accordingly.

**B. Article 3, paragraph 3**

No changes.<sup>4</sup>

OR

No changes except deleting the afforestation and reforestation (A/R) credit and debit rule.

OR

No changes except extending the A/R rule.

**C. Article 3, paragraph 4**

No changes.<sup>4</sup>

OR

Amend to remove references to “the appendix” (i.e. remove the caps).

OR

Amend to remove references to “the appendix” and replace the appendix with a discount factor(s).

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<sup>1</sup> Hereinafter referred to as Article 3.4.

<sup>2</sup> Sections, paragraphs and the appendix mentioned in the options refer to the annex to decision 16.CMP.1.

<sup>3</sup> General set of definitions for land use, land-use change and forestry.

<sup>4</sup> No changes in this context means no changes except those legally required.

<sup>5</sup> Land-use flexibility in this context means allowing a Party to deforest an area of pre-1990 plantation forest and establish an equivalent forest elsewhere without incurring deforestation liabilities.

**D. Article 12**

Consider whether to amend this after the consideration of “non-permanence and other methodological issues”.

**E. General**

No changes.<sup>6</sup>

**APPENDIX**

No changes.<sup>6</sup>

OR

Change the figures in the appendix.

OR

Delete – without replacement by a discount factor(s).

OR

Delete – with replacement by a discount factor(s).

**OTHER ISSUES**Voluntary versus compulsory

Clarify that all activities under Article 3.4 remain voluntary (except where a Party has accounted for an activity in the first commitment period).

OR

Clarify that accounting for forest management shall be compulsory but other activities under Article 3.4 remain voluntary (except where a Party has accounted for an activity in the first commitment period).

OR

Clarify that accounting for all activities under Article 3.4 shall be compulsory.

Harvested wood products or emissions from wood removed from an area of forest

Do not account for.

OR

Amend section E of this option to allow delaying the accounting for emissions from wood removed from an area of forest subject to accounting under Articles 3.3, 3.4 or 6.

OR

Create provisions for including harvested wood products. Possible approaches include: stock changes, production, simple decay and atmospheric flow.

Natural disturbances

No additional measures to address natural disturbances.

OR

Temporary removal from the accounting of areas subjected to natural disturbances

OR

Consider options for addressing natural disturbances and implement as appropriate.

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<sup>6</sup> No changes in this context means no changes except those legally required.

## Option 2

### A. Definitions

Same as Option 1.

### B. Article 3, paragraph 3

Same as Option 1.

### C. Article 3, paragraph 4

#### Net-net with base year

Amend current paragraph 9 to include forest management

AND

Leave caps in place (current para. 11).

OR

Amend to remove references to “the appendix” (i.e. remove the caps).

OR

Amend to remove references to “the appendix” and replace the appendix with a discount factor(s).

OR

#### Net-net with base period

Amend to include provisions for how a Party is to establish a base period for forest management over which anthropogenic emissions and removals will be assessed, and how anthropogenic emissions and removals from forest management during the subsequent commitment period will be assessed against the base period.

AND

Leave caps in place (current para. 11).

OR

Amend to remove references to “the appendix” (i.e. remove the caps).

OR

Amend to remove references to “the appendix” but replace the appendix with a discount factor(s).

### D. Article 12

Same as Option 1.

### E. General

Amend current paragraph 17 to remove references to Article 3, paragraph 4.

## APPENDIX

Same as Option 1.

**OTHER ISSUES**

Voluntary versus compulsory

Same as Option 1.

*Note:* Under this option, there is a need to consider the implications for the continuity of accounting for lands under forest management.

Harvested wood products or emissions from wood removed from an area of forest

Same as Option 1.

Natural disturbances

Same as Option 1.

## Option 3

### A. Definitions

Same as Option 1.

### B. Article 3, paragraph 3

Same as Option 1.

### C. Article 3, paragraph 4

#### Net-net with forward looking baseline

Amend to include provisions for how a Party is to establish a forward-looking baseline for forest management to assess emissions and removals, and how anthropogenic emissions and removals from forest management during the subsequent commitment period will be assessed against the baseline. Amend to establish how the baseline or the emissions and removals in the commitment period will be revised in response to “natural disturbances” and how any such revisions will be monitored and treated in future accounting periods.

AND

Leave caps in place (current para. 11).

OR

Amend to remove references to “the appendix” (i.e. remove the caps).

OR

Amend to remove references to “the appendix” and replace the appendix with a discount factor(s).

### D. Article 12

Same as Option 1.

### E. General

Same as Option 1.

### APPENDIX

Same as Option 1.

### OTHER ISSUES

#### Voluntary versus compulsory

Same as Option 1.

*Note:* Under this option, there is a need to consider the implications for the continuity of accounting for lands under forest management.

#### Harvested wood products or emissions from wood removed from an area of forest

Same as Option 1.

## Option 4

### A. Definitions

Delete.

### B. Article 3, paragraph 3

Delete.

### C. Article 3, paragraph 4

Delete.

### D. Article 12

Same as Option 1.

AND

Definitions would need to be created for any land use, land-use change and forestry activities available under Article 12.

### E. General

Delete.

## APPENDIX

Delete.

## OTHER ISSUES

### Article 3.3 of the Kyoto Protocol

Delete.

### Article 3.4 of the Kyoto Protocol

Delete.

### Article 3.7 of the Kyoto Protocol

Amend to provide for how land-based accounting will be incorporated into the establishment of assigned amount.

### Annex A to the Kyoto Protocol

Amend to incorporate land-based accounting.

### Decision by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol

Include provisions for the treatment of land-based emissions and removals being incorporated into Annex A to the Kyoto Protocol.

Amend other decisions dealing with reporting of LULUCF activities, including decision 17/CMP.1.

### Harvested wood products or emissions from wood removed from an area of forest

Same as Option 1.

### Natural disturbances

Same as Option 1.

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