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**Subsidiary Body for Scientific and Technological Advice**

**Thirty-seventh session**

**Doha, 26 November to 1 December 2012**

Item 12(b) of the provisional agenda

**Methodological issues under the Kyoto Protocol**

**Land use, land-use change and forestry under Article 3, paragraphs 3 and 4,  
of the Kyoto Protocol and under the clean development mechanism**

**Views on issues relating to a more comprehensive accounting  
of anthropogenic emissions by sources and removals by sinks  
from land use, land-use change and forestry, including  
through a more inclusive activity-based approach or a land-  
based approach, as referred to in decision 2/CMP.7,  
paragraph 5**

**Submissions from Parties and admitted observer organizations**

**Addendum**

1. In addition to the three submissions contained in document FCCC/SBSTA/2012/MISC.19, one further submission has been received.<sup>1</sup>
2. In accordance with the procedure for miscellaneous documents, this submission is attached and reproduced\* in the language in which it was received and without formal editing.

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<sup>1</sup> Also available at <<http://unfccc.int/5901>>.

\* This submission has been electronically imported in order to make it available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the text as submitted.

**FCCC/SBSTA/2012/MISC.19/Add.1**

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## Submission from Japan

### **Submission by the Government of Japan**

#### **Issues Related to a More Comprehensive Accounting of Anthropogenic Emissions by Sources and Removals by Sinks from LULUCF, Including through a More Inclusive Activity-based Approach or a Land-based Approach, as Referred to in Decision 2/CMP.7, Paragraph 5 (12 October, 2012)**

Japan welcomes the opportunity to submit its views in response to the invitation made by the Subsidiary Body for Scientific and Technological Advice (SBSTA) at its thirty-sixth session (FCCC/SBSTA/2012/2) on issues related to a more comprehensive accounting of anthropogenic emissions by sources and removals by sinks from LULUCF, including through a more inclusive activity-based approach or a land-based approach, as mentioned in the paragraph 5 of decision 2/CMP.7.

It is recognized that more comprehensive accounting is the issue to be considered in relation to the future LULUCF rules under a protocol, another legal instrument or an agreed outcome with legal force under the Convention applicable to all Parties to come into effect and be implemented from 2020. This paper presents Japan's preliminary views at this early stage of consideration on the issue, and Japan looks forward to discussing the issue at the next SBSTA meeting in Doha and subsequent meetings.

#### **1. Need for common recognition of the concept of more comprehensive accounting**

Recalling the commitment stated in Article 4 of the Convention<sup>1</sup>, Parties should continue to promote sustainable management of sinks and reservoirs of greenhouse gases. Especially for forest management, as anticipated in the 4<sup>th</sup> Assessment Report of the IPCC, carbon uptake by forests should be maintained and enhanced through sustainable production and utilization of timber and woody biomass, which contributes to removals of CO<sub>2</sub> from the atmosphere, storage of carbon and reduction of fossil fuel consumption. The future framework of LULUCF should be considered, bearing in mind the aforementioned aspects so that sustainable land management can better be materialized.

While the concept of more comprehensive accounting is believed to be shared among Parties, there could be discrepancies among their views on what in practice more comprehensive accounting entails. Therefore, it would be useful and time-efficient for Parties to start their discussions by clarifying what should be considered as a more comprehensive accounting, particularly in the future framework from 2020. Since a more comprehensive accounting can be conducted with both activity-based and land-based approaches, balanced consideration should be given to both of the approaches, taking into consideration their merits and demerits as well as difference of methodologies.

#### **2. Prospective points to be considered**

Japan views that accounting removals and emissions resulting only from direct human-induced LULUCF activities is one of the main concepts of the Kyoto Protocol and should be maintained in the future framework. It is important to build on the experience and achievements that Parties have accumulated for the existing accounting systems. Also, the work plan on the issue should be

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<sup>1</sup> Article 4, 1(d) of the Convention reads as follows. "*Promote sustainable management, and promote and cooperate in the conservation and enhancement, as appropriate, of sinks and reservoirs of all greenhouse gases not controlled by the Montreal Protocol, including biomass, forests and oceans as well as other terrestrial, coastal and marine ecosystems.*"

laid out, considering anticipated significant workload to develop additional methodologies and guidelines for more comprehensive accounting. In this regard, the following points are expected to be taken into consideration among others:

How to ensure consistency and continuity of the rules related to LULUCF under the Kyoto Protocol;

How to provide for incentives to sustainable land-use management; and

How to manage transition from the accounting in place to a more comprehensive accounting in a feasible and efficient manner, including accommodation of both activity-based and land-based approaches in respect of different national circumstances.

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