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## 附属科学技术咨询机构

### 第三十八届会议

2013年6月3日至14日，波恩

#### 议程项目 11(a)

《京都议定书》之下的方法学问题

执行第 2/CMP.7 至第 4/CMP.7 号决定和第 1/CMP.8 号决定

对先前通过的与《京都议定书》有关、包括与《京都议定书》

第五、第七和第八条有关的方法学问题决定的影响

## 执行第 2/CMP.7 至第 4/CMP.7 号决定和第 1/CMP.8 号决定对 先前通过的与《京都议定书》有关、包括与《京都议定书》 第五、第七和第八条有关的方法学问题决定的影响

### 主席提议的结论草案

1. 应作为《京都议定书》缔约方会议的《公约》缔约方会议(《议定书》/《公约》缔约方会议)的请求，<sup>1</sup>附属科学技术咨询机构(科技咨询机构)继续开展工作，评估和处理执行第 2/CMP.7 至第 4/CMP.7 号决定以及第 1/CMP.8 号决定对先前与《京都议定书》有关、包括与《京都议定书》第五、第七和第八条有关的方法学问题决定的影响。

2. 科技咨询机构欢迎 2013 年 4 月 24 日和 25 日在德国波恩举行的有关以上第 1 段所述影响的研讨会的报告，<sup>2</sup>该研讨会是秘书处应《议定书》/《公约》缔约方会议请求举办的。<sup>3</sup>

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<sup>1</sup> 第 2/CMP.8 号决定，第 6 段。

<sup>2</sup> FCCC/SBSTA/2013/INF.3。

<sup>3</sup> 第 2/CMP.8 号决定，第 10(a)段。

3. 根据第 1/CMP.7 号决定第 9 段和第 2/CMP.8 号决定第 6 至 8 段规定的任务以及根据在以上第 2 段所述研讨会上查明的优先事项清单，科技咨询机构讨论了一些对执行第二个承诺期至关重要的、与方法论决定相关的技术问题，其中包括：

(a) 视必要情况更新计算配量和《京都议定书》第一个承诺期的相关参考；

(b) 第 2/CMP.7 至第 4/CMP.7 号决定以及第 1/CMP.8 号决定涉及标准电子格式表格的执行方式，包括以下方面：

(一) 结转；

(二) 前期盈余储备账户；

(三) 第 1/CMP.8 号决定附件所载《京都议定书》第三条第 7 款之三；

(四) 报告收益分成；

(五) 第 1/CMP.8 号决定第 7 段和第 8 段以及第 1/CMP.8 号决定附件所载《京都议定书》第三条第 1 款之三和之四所述任何增加的力度；

(c) 澄清对在第二个承诺期没有量化的排放限制或减少排放承诺的《公约》附件一所列缔约方的报告要求。

4. 科技咨询机构注意到，根据第 1/CMP.7 号决定第 9 段和第 2/CMP.8 号决定第 6 至 8 段规定的任务，为了完成这项工作，以供《议定书》/《公约》缔约方会议第九届会议(2013 年 11 月)审议，就需要在 2013 年在上述议题以及与这一议程分项目相关的其他议题方面取得显著进展。

5. 为了促进此议程分项目取得进展，科技咨询机构：

(a) 请缔约方在 2013 年 9 月 27 日之前向秘书处提交进一步信息和意见，说明以上第 1 段所指影响，尤其说明在第二个承诺期对《京都议定书》第三条第 3 和第 4 款之下土地利用、土地利用的变化和林业活动进行报告所要求的通用报告格式表格的草拟改动，考虑政府间气候变化专门委员会(气专委)即将就《2013 年经修订的从〈京都议定书〉中产生的辅助方法和良好做法指导意见》开展的工作；

(b) 请秘书处基于以上第 5(a)段所述提交的资料，编写第二个承诺期对《京都议定书》第三条第 3 和第 4 款之下土地利用、土地利用的变化和林业活动进行报告所要求的通用报告格式表格草稿，在以下第 5(d)段所述研讨会<sup>4</sup>之前予以提供，同时提供以上第 5(a)段所述缔约方提交的资料；

(c) 请秘书处更新和扩大 FCCC/TP/2012/6 号文件所载技术文件，供以下第 5(d)段所述研讨会讨论，处理以下问题：

<sup>4</sup> 第 2/CMP.8 号决定，第 10(c)段。

(一) 第 1/CMP.8 号决定的影响和第 2/CMP.8 号决定与这一议程分项目相关的任何影响，考虑在科技咨询机构第三十八届会议期间的审议情况以及本讨论尚未包括的问题；

(二) 视必要情况更新《议定书》/《公约》缔约方会议决定的相关参考和气专委用于估算人为源排放量和汇清除量的方法学参考的备选办法，以及因第 2/CMP.7 至 4/CMP.7 号、第 1/CMP.8 号和第 2/CMP.8 号决定而导致的任何与参考相关的其他变动；

(d) 建议在气专委第三十七届会议之后举行《议定书》/《公约》缔约方会议要求的研讨会，<sup>5</sup> 以便能够讨论该会议的成果。根据第 2/CMP.8 号决定，研讨会应协助有关《京都议定书》第三条第 3 和第 4 款之下的土地利用、土地利用的变化和林业活动的通用报告格式表格方面的工作。科技咨询机构同意研讨会还应讨论以上第 4 段所述剩余影响。

6. 科技咨询机构商定在其第三十九届会议(2013 年 11 月)上继续审议这一议程分项目，以便编写供《议定书》/《公约》缔约方会议第九届会议通过的决定草案，同时考虑附件所载决定草案要素的草案文本，该文本反映了缔约方提交的资料以及截至科技咨询机构第三十八届会议闭会前所作的工作，同时不排除在科技咨询机构第三十九届会议上进一步审议的可能性。审议还应考虑以上第 5(a)段所述缔约方提交的补充资料、以上第 5(d)段所述研讨会的报告，<sup>6</sup> 以及以上 5(c)段所述技术文件。

<sup>5</sup> 第 2/CMP.8 号决定，第 10(c)段。

<sup>6</sup> 第 2/CMP.8 号决定，第 10(d)段。

**Annex**

[English only]

**Texts received from Parties and in-session discussion texts**

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## I. Text audit – consequential changes (text received from Australia)

- Read references to CP1 as CP2.
  - o *5/CMP.1; title, paragraph 2*
  - o *6/CMP.1; title, paragraph 2*
  - o *13/CMP.1, paragraph 5), 25, 31, 52(b)*
  - o *17/CMP.1; paragraph 1, 2*
  - o *20/CMP.1 footnote 3*
  - o *22/CMP.1 paragraph 2, 11, 13, 19, footnote 3, 92*
  - o *27/CMP.1 Part IV:6*
- Read references to 16/CMP.1 as references 2/CMP.7.
  - o *5/CMP.1 Annex paragraph 1*
  - o *13/CMP.1 Annex paragraph 11, 25, 28, 30, 31, 32, 42, 55*
  - o *14/CMP.1; Annex paragraph 4*
  - o *17/CMP.1 paragraph 1*
  - o *20/CMP.1 paragraph 67*
  - o *22/CMP.1 paragraph 88*
- Read references to ‘paragraph 14 of the annex to decision 16/CMP.1’ as ‘paragraph 19 to decision 2/CMP.7’.
  - o *5/CMP.1 paragraph 51*
  - o *13/CMP.1 paragraph 31*
- Read reference to Paragraph 21 of 16/CMP.1 as reference to paragraph 26 of 2/CMP.7.
  - o *20/CMP.1 paragraph 21*
  - o *5/CMP.1 annex paragraph 1(a)*
- Read references to ‘Good Practice Guidance for LULUCF’ – as ‘[relevant supplementary and good practice guidance] of the IPCC adopted by the CMP, and any subsequent clarifications agreed by the CMP for the second commitment period.’
  - o *6/CMP.1; footnote 1*
  - o *15/CMP.1, paragraph 3*
  - o *16/CMP.1, paragraph 3(b)*
  - o *17/CMP.1; footnote 1*
  - o *20/CMP.1; Annex paragraph 4, 43, 44, 46,68, footnote 3*
  - o *22/cmp.1; paragraph 9, 50, 58, 60, 65, 69, 79, 105, 154*
  - o *23-25/CMP.1*
- Read reference to 1996 Guidelines as reference to ‘2006 IPCC Guidelines for National Greenhouse Gas Inventories’
  - o *19/CMP.1; paragraphs 3, 9, 14*
  - o *20/CMP.1; paragraphs 1, 2, 3, 6 Annex paragraphs 4,20, 27, 34(a), 38, 42, fn8*
  - o *22/CMP.1 paragraph 9; 50(a); 58; 60(b), (h); 65; 69(b); 79; 105; 154*
  - o *24/CMP.1 Annex II paragraph 1(e)ii*
- Read ‘an activity under Article 3, paragraph 3, or an elected activities under Article 3, paragraph 4,’ as ‘an activity under Article 3, paragraph 3, or **mandatory** or elected activities under Article 3, paragraph 4’
  - o *13/CMP.1; paragraph 11, 12, 25, 26, 32, 55*
  - o *15/CMP.1, paragraph 38 et al*
  - o *Annex 17/CMP.1; paragraph 1*
  - o *Annex 18/CMP.1; paragraphs 1, 2*
  - o *Annex 20/CMP.1, paragraphs 18, 20(b), 21, appendix II, 5(i)*
- Read ‘and/or wetland drainage and rewetting’ after ‘elect cropland management and/or grazing land management and/or revegetation’

- *Annex 15/CMP.1 paragraphs 9(b)*
- *Annex 20/CMP.1 paragraphs 13(c), 18, 69*
- Include 'wetland drainage and rewetting' in table 2(a), column 1, row 3 of *14/CMP.1*
  - *20/CMP.1 paragraph 13, 18, 69*
- Update references to Kyoto Protocol Article 3 paragraph 1 to Article 3 paragraph 1bis
  - *2/CMP.1 paragraphs 1, 6*
  - *Annex 3/CMP.1 paragraph 31, Appendix D Paragraph 8*
  - *Annex 13/CMP.1 paragraphs 12(e), 13, 14, 33, 34, 35, 37, 42(d), 43(b), 47(h), 50, 53, 58(h)*
  - *Annex 15/CMP.1 paragraphs 11(j), 16, 23, 33*
  - *Annex 27/CMP.1 Part IV paragraph 6(a), Part V paragraphs 4(a), 6, Part XI paragraph 1, Part XIII, Part XV paragraph 5*
  - *31/CMP.1 paragraphs 2, 3, 5*
- Update references to Kyoto Protocol Article 3 paragraphs 7 and 9 to Article 3 paragraph 7bis, 8 and 8bis
  - *13/CMP.1 paragraph 2, 4. Annex: headings B,C, D, paragraphs 5, 6, 9, 10, 11, 12, 15(a), (b), 47(b), 50, 52(a), 59(a)*
  - *Annex 14/CMP.1 paragraph 31(a)*
  - *Annex 15/CMP.1 paragraph 11(b)*
  - *20/CMP.1 paragraph 8. Annex: paragraph 10*
  - *Annex 22/CMP.1 title Part III, paragraphs 12(b), 15(b)(ii), 84(a), (b), 85, 85(a), 86(a), 87(b), 92*

**Decision Annex**

*Reporting*

- 13/CMP.1: Modalities for the accounting of assigned amounts under Article 7, para 4 of the Kyoto Protocol
  - *paragraph 11(e); 12(d) and 25 → update to reflect FMRL in the calculation of RMUs*
- 14/CMP.1: SEF for reporting KP units
  - *paragraph 14: update to 2/CMP.7*
  - *paragraph 39: Update references to Kyoto Protocol Article 3 paragraph 1 to Article 3 paragraph 1bis*
  - *Table 2(a): add WDR*
  - *Tables 5(a), (b), (c): update reporting years*
- 6/CMP.3
  - *this decision needs replacing with a new decision adopting updated CRF tables*

*Adjustments*

- 18/CMP.1: Criteria for cases of failure to submit information relating to estimates of GHG emissions by sources and removals by sinks under Art 3.3 and 3.4 of the KP
  - *This decision may require more comprehensive updates to reflect possible adjustments to the FMRL; and implications of urea and liming now being included in agriculture*
- 20/CMP.1: GPG and adjustments under Article 5(2)
  - *Para 11 requires updating to read 2020;*
  - *Para 51 – 74 and appendix III: Conservativeness factors require update*

*Review*

- 22/CMP.1: Guidelines for review under Article 8 of the Kyoto Protocol
  - *This decisions is concerned with guidelines for ERTs for review of national inventories, initial reports and national communications;*
  - *Para 2, 3, 4, 5, 6, Annex para 1, fn 3, 13, 92, 123(b) et al – multiple changes to reflect timing of initial and periodic review*
  - *Para 54 – timing for review (and adjustment) of base inventory – ‘in conjunction with first annual review’*
  - *Para 71 – remove chapter reference; refer to supplementary guidance;*

## II. References to “Parties” in Annex I in decision 13/CMP.1 (text received from New Zealand)

### 13/CMP.1 – Modalities for the accounting of assigned amounts under Article 7, paragraph 4 of the Kyoto Protocol

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
(2)	Each Party included in Annex I with a commitment inscribed in Annex B	Submit report to facilitate the calculation of the assigned amount (cf annex, paragraph 6), record final calculation of assigned amount in database		
(3)	Each Party included in Annex I with a commitment inscribed in Annex B	Shall submit report upon expiration of the additional period for fulfilling commitments (cf annex, paragraph 49)		

### 13/CMP.1 – Annex

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
5	Each Party included in Annex I with a commitment inscribed in Annex B to the Kyoto Protocol <sup>1*</sup>	Calculation of assigned amount		
6.	Each Party included in Annex I*	Submission of report to facilitate calculation of assigned amount		Note decision 2/CMP.8 paras 2, 3
7.	The Party/Parties	Part 1 of the report identified in para 6. Calculation of assigned amount (including complete inventories of anthropogenic gases (7a))		Note decision 2/CMP.8, annex I

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
8.	No specific reference to Parties – by association with para 6.	Part 2 of the report identified in para 6, including <ul style="list-style-type: none"> <li>• Calculation of commitment period reserve</li> <li>• Identification of single minimum values for tree crown cover, land area and tree height for use in accounting under 3.3 and 3.4</li> <li>• Identification of its election of activities under Article 3.4, for inclusion in its accounting</li> <li>• Identification of annual or end-of-period accounting</li> <li>• Description of its national system</li> <li>• Description of its national registry</li> </ul>		
9.	Each Party	After review, calculation of assigned amount shall be recorded in database (para 50)		
10.	Each Party	Final figure for assigned amount shall remain fixed		
11.	A Party	Additions to assigned amount of a Party, including: <ul style="list-style-type: none"> <li>• Transfer/ acquisition of Kyoto units</li> <li>• Issuance by the party of RMUs for Article 3.3 and 3.4 activities</li> <li>• Carry-over of Kyoto units, in accordance with para 15</li> </ul>		
12.	A Party	Subtractions to assigned amount of a Party, including: <ul style="list-style-type: none"> <li>• Transfer/ acquisition of Kyoto units</li> <li>• Cancellation of units for Article 3.3 and 3.4 activities</li> <li>• Any other cancellation of Kyoto units</li> </ul>		
13.	Each Party included in Annex I*	Retire units for compliance		
14.	A Party included in Annex I*	Assessment of compliance		
15.	The Party	May carry over units		
17.	Each Party included in Annex I*	Shall establish and maintain a national registry		
18.	Each Party	Shall designate registry administrator		
21.	The Party	Various accounts that must exist in the national registry		
22.	The Party	Party identifier and unique number		



Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
23.	Each Party included in Annex I*	Shall issue AAUs		Note decision 1/CMP.8, para 19
24.	The Party	Party identifiers for AAUs		
25.	Each Party included in Annex I*	Shall issue RMUs; decision on period accounting		
26.	A Party	Questions of implementation and RMU issuance		
27.	The Party	Party identifiers for RMUs		
28.	Each Party included in Annex I*	Shall ensure that quantity of RMUs does not exceed limits for that Party		
29.	Each Party	Process for issuing/ transferring ERUs		
31.	Each Party included in Annex I*	Shall ensure that acquisitions of CERs from forestry shall not exceed limits		
32.	Each Party included in Annex I*/ each Party	Shall cancel Kyoto units for Article 3.3 and 3.4 activities		
33.	Each Party included in Annex I*	May cancel Kyoto units		
34.	Each Party included in Annex I*	Process for retiring units for compliance		
35.	A Party	Units cancelled cannot be used for compliance		
36.	Each Party included in Annex I*	May carry over units to the subsequent commitment period. Units not carried over shall be cancelled		
37.	The Party	In event of non-compliance, the Party shall transfer units		
39.	Each Party included in Annex I*	Initiating issuance of AAUs, CERs, RMUs, ERUs		
40.	Each Party included in Annex I*	Initiating transfer of AAUs, CERs, RMUs, ERUs		
41.	The Party	On initiation of any issuance, transfer between registries, cancellation or retirement of ERUs, CERs, AAUs or RMUs, unique transaction number and records proposed transactions		
42.	The Party	ITL checks in the case of transfers between registries and retirement of CERs		
43.	The Party	ITL notifications to the initiating and other registries		
44.		Each national registry shall make non-confidential information publicly available		
45.	The Party	What information publicly available for each account number		

<b>Location</b>	<b>Reference</b>	<b>Relating to</b>	<b>Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?</b>	<b>Notes</b>
46.	The Party	Party identification for issuance of ERUs from JI projects		
47.	The Party	Holding and transaction information relevant to the national registry – determination by the Compliance Committee that the Party is not in compliance with its commitment under Article 3.1		
48.	The Party	Legal entities authorized by the Party		
49.	Each Party included in Annex I*	Standard Electronic Formats for units retired		
50.	Each Party included in Annex I*	Secretariat shall establish database to facilitate assessment of compliance		
51.	Each Party included in Annex I*	Separate record for each commitment period		
52.	Each Party included in Annex I*	Secretariat shall record assigned amount and max RMUs from Article 3.4 and limits on net acquisitions of Article 3.3 and 3.4 CERs		
53.	Each Party included in Annex I*	Secretariat to record eligibility to transfer/ acquire units and to use CERs to contribute to compliance		
54.	Each Party included in Annex I*	Secretariat to record information relating to emissions		
55.	Each Party included in Annex I*	Secretariat to record information relating to net emissions and removals from Articles 3.3 and 3.4 activities		
56.	A Party	Recalculated estimates of emissions and removals		
57.	Each Party included in Annex I*	Secretariat shall record and update commitment period reserve		
58.	Each Party included in Annex I*	Secretariat shall record transactions of units		
59.	Each Party included in Annex I*	Secretariat shall report additions to or subtractions from assigned amount for purpose of compliance, also quantity of units in retirement account		
60.	The party	For last year of commitment period, Secretariat shall report total emissions for the Party		
61.	Each Party included in Annex I*	Secretariat shall publish annual compilation and accounting report		
62.	Each Party included in Annex I*	After commitment period, Secretariat shall publish final annual compilation and accounting report		

\* Hereinafter referred to as a “Party included in Annex I”.

### III. References to “Parties” in Annex I in decision 15/CMP.1 (text received from New Zealand)

#### 15/CMP.1 – Guidelines for preparation of information required under Article 7 of the Kyoto Protocol

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
(2)	Each Party included in Annex I	Reporting information in inventory submission (Article 7.1)		
(3)	A Party included in Annex I	Criteria for failing to meet Article 7.1 methodological and reporting requirements		
(4)	Parties/Parties included in Annex I	Secretariat to prepare a report (paragraph 4 of section VI.1 of the annex to decision 5/CP.6)		

#### 15/CMP.1 – Annex

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
1.	Each Party included in Annex I which is also a Party to the Kyoto Protocol	Applicability		
2.	Each Party included in Annex I	Shall include information from these guidelines in order to ensure compliance with Article 3. A Party included in Annex I need not separately submit an inventory under the Convention		
3.	Parties included in Annex I	Lists objectives of guidelines		
4.	Each Party included in Annex I	Shall describe improvements in areas that were previously adjusted		
5., 6., 7., 8., 9.	Each Party included in Annex I	Shall include in GG inventory information on emissions from Article 3.3 and 3.4 activities; following paras specify which information in particular shall be included		Note decision 2/CMP.8, para 4 and annex: may need to cross reference?

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
10.	Each Party included in Annex I that is considered to have met the requirements to participate in the mechanisms	Intro para – these Parties will report this information as set out below		
11.	Each Party included in Annex I	Specific guidelines on reporting this information follow		
12.	Each Party included in Annex I	Shall report on any discrepancies identified by the transaction log (paragraph 43 of the annex to decision 13/CMP.1)		
13.	Each Party included in Annex I	Shall report on any notification it has received from the CDM Executive Board of the CDM directing to replace ICERs (paragraph 49 of the annex to decision 5/CMP.1)		
14.	Each Party included in Annex I	Shall report on any notification it has received from the Executive Board of the CDM directing the Party to replace ICERs (paragraph 50 of the annex to decision 5/CMP.1)		
15.	Each Party included in Annex I	Shall report on any record of non-replacement identified by the transaction log (paragraph 56 of the annex to decision 5/CMP.1)		
16.	Each Party included in Annex I	Shall report the serial numbers and quantities of units in national registry not valid for use towards compliance with Art 3 commitments (paragraph 43 (b) of the annex to decision 13/CMP.1).		
17.	Each Party included in Annex I	Actions to correct any problem that caused a discrepancies to occur		
18.	Each Party included in Annex I	Report the calculation of its commitment period reserve (annex to decision 18/CP.7).		
19.	Each Party included in Annex I	On request ERTs, information in registry on holding accounts (paragraph 21 (b) of the annex to decision 13/CMP.1)		

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
20.	Each Party included in Annex I	Report supplementary information relating to the accounting of assigned amounts for that commitment period, with the report upon expiration of the additional period for fulfilling commitments (paragraph 49, annex to decision 13/CMP.1)		
21.	Each Party included in Annex I	Shall include information on changes in national system		
22.	Each Party included in Annex I with a commitment inscribed in Annex B	Shall include information on any changes in its national registry		
23.	Each Party included in Annex I	Shall provide information to indicate how it is striving to implement its commitments under Article 3.14		
24.	Parties included in Annex II, and other Parties included in Annex I that are in a position to do so	Shall indicate how they give priority to actions (paragraph 11, decision 31/CMP.1)		
25.	The Party included in Annex I	If info in paragraphs 23 and 24 above already provided in earlier submissions, only need to detail any changes		
27.	Each Party included in Annex I which is also a Party to the Kyoto Protocol	Applicability		
28.	Each Party included in Annex I	Shall include information from these guidelines in order to demonstrate compliance with its commitments under the Protocol . A Party included in Annex I need not separately submit an inventory under the Convention		
29.	Parties included in Annex I	Lists objectives of guidelines		
30.	Each Party included in Annex I	Shall provide description of how it is performing in respect of guidelines for national systems under Article 5.1		
31.	The Party included in Annex I	Explain which functions in national system were not performed		
32.	Each Party included in Annex I	Shall provide description of how its national registry performs functions defined in decision 13/CMP.1		

Location	Reference	Relating to	Applies to Annex I Parties without a commitment inscribed in the third column of Annex B for CP2?	Notes
33.	Each Party included in Annex I	Shall provide information on how its use of the mechanisms is supplementary to domestic action		
34.	Each Party included in Annex I	Information on policies and measures, in achieving its quantified emission limitation and reduction commitment under Article 3, in order to promote sustainable development.		
35.	Each Party included in Annex I	Policies and measures with respect to aviation and marine bunker fuels, in pursuit of Article 2.2		
36.	Each Party included in Annex I	How it strives to implement policies and measures under Article 2 in such a way as to minimize adverse effects.		
37., 38.	Each Party included in Annex I	Information on domestic and regional legislative arrangements according to national circumstances, including the implementation of activities under Article 3.3 and Article 3.4.		
39., 40.	Each Party included in Annex I	Information relating to Party's commitments under Article 10		
41.43.	Each Party included in Annex II, any Party included in Annex I	Information on implementation of Article 11		
44.	Parties included in Annex I	Are encouraged to submit a translation of the information under Article 7.1, in English		

#### IV. References to “assigned amount” (in-session discussion text)

Decision and paragraph	Original reference to:	Reference required for CP2	Notes
<b>Decision 13/CMP.1</b>			
Paras. 2, 4	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
Annex ,titles of Sections B, C, D	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
Annex, paras. 5, 6, 7 (d), 9 9 (2 references), 10, 11, 12, 15 (a) and (b), 47 (b), 50 (2 references), 51 (a), 59 (a)	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
Annex, para. 23	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	No change required	Para.23 does not apply to CP2 (para. 19, decision 1/CMP.8)
<b>Decision 14/CMP.1</b>			
Annex, para. 31 (a)	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
<b>Decision 15/CMP.1</b>			
Annex, para. 11(b)	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
<b>Decision 20/CMP.1</b>			
Para. 8 (2 references)	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
Annex, para. 10	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
Appendix III, titles of Tables 3(a) and 3 (b)	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
<b>Decision 22/CMP.1</b>			
Annex, paras. 12 (b), 15 (b)(ii), 84 (a), 84 (b), 85 (chapeau), 85 (a), 86 (a), 87 (b), 92 (2 references)	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8
Title of Part III	Assigned amount calculated pursuant to Article 3, paragraphs 7 and 8	Assigned amount calculated pursuant to Article 3, paragraphs 7bis, 8 and 8bis	Doha amendments and decision 1/CMP.8

## V. References to “commitment period” (in-session discussion text)

Decision and paragraph	Original reference to:	Issue / relating to	Reference required for CP2
<b>13/CMP.1</b>			
Annex, 5	The assigned amount pursuant to Article 3, paragraphs 7 and 8, for the <b><u>first commitment period, from 2008 to 2012</u></b> , for each Party included in Annex I with a commitment inscribed in Annex B to the Kyoto Protocol <sup>2</sup> shall be equal to the percentage inscribed for it in Annex B of its aggregate anthropogenic carbon dioxide equivalent emissions of the greenhouse gases, and from the sources, listed in Annex A to the Kyoto Protocol in the base year, <b><u>multiplied by five</u></b> , taking into account the following:	Reference to CP2 is required to enable the calculation of the assigned amount for CP2	Refer to “the second commitment period, from 2013 to 2020” Other changes to the paragraph may also be required
Annex, 8(c)	Identification of its election of activities under Article 3, paragraph 4, for inclusion in its accounting <b><u>for the first commitment period</u></b> , together with information on how its national system under Article 5, paragraph 1, will identify land areas associated with the activities, in accordance with decision 16/CMP.1	Already addressed in Annex I to decision 2/CMP.8, para. 1(g)	No action necessary
Annex, 25	[...]Each Party shall elect for each activity, <b><u>prior to the start of the commitment period</u></b> , to issue such RMUs annually or for the entire commitment period. The decision of a Party shall remain fixed <b><u>for the first commitment period</u></b> .	Already addressed in Annex I to decision 2/CMP.8, para. 1(h)	No action necessary
Annex, 31	Each Party included in Annex I shall ensure that its net acquisitions of CERs from afforestation and reforestation activities under Article 12 <b><u>for the first commitment period</u></b> do not exceed the limits established for that Party as set out in decision 16/CMP.1.	The limit for CP2 was set in decision 2/CMP.7, Annex, para. 19	Refer to “for the second commitment period” and refer to “2/CMP.7” instead of to “16/CMP.1”
Annex, 52(b)	52. The secretariat shall record in the database for each Party included in Annex I the following information: (b) <b><u>For the first commitment period</u></b> , the total allowable issuances of RMUs resulting from forest management activities under Article 3, paragraph 4, and limits on net acquisitions of CERs from afforestation and reforestation activities under Article 12 pursuant to decision 16/CMP.1.	Need to specify what compilation and accounting database need to register for CP2	Refer to “For the second commitment period” and refer to “2/CMP.7” instead of to “16/CMP.1”
<b>14/CMP.1</b>			
****	(New draft SEF tables and guidance)		



Decision and paragraph	Original reference to:	Issue / relating to	Reference required for CP2
<b>15/CMP.1</b> (1)			
3(e)	An adjustment for any key source category (as defined in chapter 7 of the IPCC good practice guidance) of the Party concerned that accounted for 2 per cent or more of the Party's aggregate emissions of the gases from the sources listed in Annex A was calculated during the inventory review in three subsequent years, unless the Party has requested assistance from the facilitative branch of the Compliance Committee in addressing this problem, <b>prior to the beginning of the first commitment period</b> , and the assistance is being provided;	Could potentially be extended to consider the case of Annex I Parties who did not have a QELRCs in CP1 but have a QELRC in CP2, since the deadline has passed	No change is required unless decided to set a similar rule to CP2
<b>16/CMP.1</b>			
<b>Annex, 1(c)</b>	"Reforestation" is the direct human-induced conversion of non-forested land to forested land through planting, seeding and/or the human-induced promotion of natural seed sources, on land that was forested but that has been converted to non-forested land. <b>For the first commitment period</b> , reforestation activities will be limited to reforestation occurring on those lands that did not contain forest on 31 December 1989	The definition of reforestation for CP2 may need clarification	The scope of the application of this definition to CP2 needs to be clarified
<b>17/CMP.1</b>			
<b>1</b>	Decides that <b>for the first commitment period</b> Parties included in Annex I to the Convention that have ratified the Kyoto Protocol shall apply the good practice guidance for land use, land-use change and forestry, as developed by the Intergovernmental Panel on Climate Change, in a manner consistent with the Kyoto Protocol, with decision 16/CMP.1 and with the annexes to this decision,1 for the purpose of providing information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry activities under Article 3, paragraph 3, and, if any, elected activities under Article 3, paragraph 4, in accordance with Article 5, paragraph 2, of the Kyoto Protocol;	Already addressed in decision 4/CMP.7, para. 16	Potentially to be addressed in decision under this item related to reporting on KP LULUCF tables
<b>2</b>	Decides to use, for reporting information supplementary to annual greenhouse gas inventory information <b>in the first commitment period</b> , in addition to the elements specified in paragraphs 5–9 of the annex to decision 15/CMP.1, supplementary information to be included in an annex to the national inventory report, contained in annex I to this decision, as well as the tables of the common reporting format2 for activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, contained in annex II to this decision;	The first part (paras. 5-9) is addressed in Annex II to decision 2/CMP.8. The second part, KP-LULUCF CRF tables, should be specified for CP2	To be addressed as part of a decision related to KP-LULUCF tables for CP2
<b>18/CMP.1</b>			
<b>(none)</b>			

Decision and paragraph	Original reference to:	Issue / relating to	Reference required for CP2
<b>19/CMP.1</b>			
<b>Preamble</b>	Recalling Article 5, paragraph 1, of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its provision that each Party included in Annex I shall have in place, <b><u>no later than one year prior to the start of the first commitment period</u></b> , a national system for the estimation of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol,	No change required	No action necessary
<b>20/CMP.1</b>			
11	Decides that an Annex I Party may submit a revised estimate for a part of its inventory of a year of the commitment period to which an adjustment was previously applied, provided that the revised estimate is submitted, at the latest, <b><u>in conjunction with the inventory for the year 2012</u></b> ...	The provision applies only to CP1. A new provision for CP2 is necessary	Refer to “in conjunction with the inventory for the last year of the CP”
<b>21/CMP.1</b>			
(none)			
<b>22/CMP.1</b>			
2	Decides that for each Party included in Annex I the <b><u>review prior to the first commitment period</u></b> shall be initiated upon receipt of the report as mentioned in paragraph 6 of the annex to decision 13/CMP.1. The <b><u>review prior to the commitment period</u></b> for each Party, including the procedures for adjustments under Article 5, paragraph 2, between the expert review team and the Party, shall be completed within 12 months of the initiation of the review and a report shall be forwarded expeditiously to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol and the Compliance Committee. [...]	The need to establish procedures for the review of the report to facilitate the calculation of the assigned amount for CP2 was identified as an essential issue in the workshop report (fccc/sbsta/2013/inf.3)	To be addressed when deciding on the review procedures for the report to facilitate the calculation of the assigned amount for CP2
Annex, 11	Each Party included in Annex I shall be subject to review <b><u>prior to the first commitment period</u></b> or within one year after the entry into force of the Kyoto Protocol for that Party, whichever is later.	Provision applies only to CP1	No action required
Annex, 13	The first national communication due under the Convention after the Kyoto Protocol has entered into force for that Party will be reviewed <b><u>prior to the first commitment period</u></b> in accordance with the provisions of paragraph 19 below.	Provision applies only to CP1	No action required
Annex, 81	A Party included in Annex I may submit a revised estimate for a part of its inventory for a year of the commitment period to which an adjustment was previously applied, provided that the revised estimate is submitted, at the latest, <b><u>in conjunction with the inventory for the year 2012</u></b> .	The provision applies only to CP1. A new provision for CP2 is necessary	Refer to “in conjunction with the inventory for the last year of the CP”

Decision and paragraph	Original reference to:	Issue / relating to	Reference required for CP2
Annex, 97(a)	A thorough review of the national system, as part of the review <b>prior to the commitment period</b> and its in-country visit	The provision cannot be applied for CP2 because CP2 has already started	Change may not be necessary as the review of national systems is part of annual inventory review
<b>23/CMP.1</b>			
(none)			
<b>24/CMP.1</b>			
(none)			
<b>25/CMP.1</b>			
(none)			
<b>26/CMP.1</b>			
(none)			
<b>27/CMP.1</b>			
*****	(the Compliance Committee has launched work on this decision)		
<b>6/CMP.3</b>			
1	Decides that Parties shall use, for reporting information supplementary to annual greenhouse gas inventory information <b>in the first commitment period</b> , in addition to the elements specified in paragraphs 5–9 of the annex to decision 15/CMP.1, tables to be included in an annex to the national inventory report, as well as the tables of the common reporting format for the purpose of submission of information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry activities under Article 3, paragraph 3, and, if any, elected activities under Article 3, paragraph 4, in accordance with Article 5, paragraph 2, of the Kyoto Protocol <b>due in 2010 and thereafter</b> ; these tables are contained in the annex to this decision;	Part of the mandate for this agenda item in decision 2/CMP.8	Potentially to be addressed in decision under this item related to reporting on KP LULUCF tables

*Abbreviations:* CP1 = first commitment period to the Kyoto Protocol, CP2 = second commitment period to the Kyoto Protocol, KP = Kyoto Protocol, LULUCF = land use, land-use change and forestry, QELRC = quantified emission or limitation reduction commitment

<sup>1</sup> Decision 2/CMP.8, Annex II, decides on the information on KP-LULUCF that shall be submitted for CP2. Decision 15/CMP.1, annex, paras. 5-9 decide on similar matters for a CP in general and has not been explicitly superseded for CP2.

**VI. SEF tables (in-session discussion text)**

All tables are considered to be between square brackets

Party  
Submission year  
Reported year  
Commitment period

**Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year**

	Account type	Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Party holding accounts						
2	Entity holding accounts						
3	Retirement account						
4	Previous period surplus reserve account						
5	Article 3.3/3.4 net source cancellation accounts						
6	Non-compliance cancellation account						
7	Voluntary cancellation account						
8	Cancellation account for outstanding units after carry-over						
9	Article 3.1 [bis.] ter and quater ambition increase cancellation account						
10	Article 3.7ter cancellation account						
11	tCER cancellation account for expiry						
12	ICER cancellation account for expiry						
13	ICER cancellation account for reversal of storage						
14	ICER cancellation account for non-submission of certification report						
15	tCER replacement account for expiry						
16	ICER replacement account for expiry						
17	ICER replacement account for reversal of storage						
18	ICER replacement account for non-submission of certification report						
19	<b>Total</b>						

Changes to the current SEF tables (input from RSA Forum working group)

Changes made at SBSTA 38

Party  
 Submission year  
 Reported year  
 Commitment period

Table 2 (a). Annual internal transactions

Transaction type		Additions						Subtractions					
		Unit type						Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Article 6 issuance and conversion</b>													
1	Party-verified projects												
2	Independently verified projects												
<b>Article 3.3 and 3.4 issuance or cancellation</b>													
3	3.3 Afforestation and reforestation												
4	3.3 Deforestation												
5	3.4 Forest management												
6	3.4 Cropland management												
7	3.4 Grazing land management												
8	3.4 Revegetation												
9	3.4 Wetlands drainage and rewetting												
<b>Article 12 afforestation and reforestation</b>													
10	Replacement of expired tCERs												
11	Replacement of expired ICERs												
12	Replacement for reversal of storage												
13	Cancellation for reversal of storage												
14	Replacement for non-submission of certification report												
15	Cancellation for non-submission of certification report												
<b>Other cancellation</b>													
16	Voluntary cancellation												
17	Cancellation of outstanding units after carry-over												
18	Article 3.1 [bis] [ter and quarter] ambition increase cancellation												
19	Article 3.7ter cancellation												
20	<b>Sub-total</b>												

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

Party  
 Submission year  
 Reported year  
 Commitment period

Table 2 (b). Annual external transactions

		Additions						Subtractions					
		Unit type						Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Transfers and acquisitions</b>													
1	[Registry name]												
2	[Registry name]												
3	[Registry name]												
...	[Registry name]												
...	<b>Sub-total</b>												
Share of proceeds - Adaptation Fund (1)													
997	Assigned amount units												
998	ERUs from Party-verified projects												
999	Independently verified ERUs												

(1) See paragraphs 20-22 of decision 1/CMP.8. The quantity of units reported is also included under 'Transfers and acquisitions' above.

## Share of proceeds - Adaptation Fund (1)

		Amount transferred or converted						Amount contributed as SoP to the Adaptation Fund					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	First international transfers of AAUs [(footnote 2)]												
2	Conversion of ERUs from Party-verified projects												
3	Conversion of independently verified ERUs												

(1) See paragraphs 20-22 of decision 1/CMP.8. The quantity of units reported is also included under 'Transfers and acquisitions' above.

[(2) Total quantity of AAUs transferred [in accordance with decision 1/CMP.8, paragraphs 21] for the first time [from one registry to [an account in] another registry tracked by their serial numbers] during the reported year]

## Additional information

1	Independently verified ERUs (1)												
	[(1) Cumulative values??]												

Table 2 (c). Total annual transactions

1	<b>Total (Sum of sub-totals in tables 2a and table 2b)</b>												
---	--	--	--	--	--	--	--	--	--	--	--	--	--

Party  
 Submission year  
 Reported year  
 Commitment period

**Table 3. Annual expiry, cancellation and replacement**

Transaction or event type	Requirement to replace or cancel			Replacement						Cancellation					
	Unit type			Unit type						Unit type					
	tCERs	ICERs	CERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Temporary CERs</b>															
1	Expired in retirement and replacement accounts														
2	Expired in holding accounts														
<b>Long-term CERs</b>															
3	Expired in retirement and replacement accounts														
4	Expired in holding accounts														
5	Subject to reversal of storage														
6	Subject to non-submission of certification report														
<b>Carbon Capture and Storage CERs</b>															
7	Subject to net reversal of storage (1)														
8	Subject to non-submission of certification report (2)														
9	<b>Total</b>														

(1) See paragraph 24 (b) of the annex to decision 10/CMP.7.

(2) See paragraph 27 of the annex to decision 10/CMP.7.

Party  
 Submission year  
 Reported year  
 Commitment period

**Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year**

	Account type	Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Party holding accounts						
2	Entity holding accounts						
3	Retirement account						
4	Previous period surplus reserve account						
5	Article 3.3/3.4 net source cancellation accounts						
6	Non-compliance cancellation account						
7	Voluntary cancellation account						
8	Cancellation account for outstanding units after carry-over						
9	Article 3.1 [bis,] ter and quater ambition increase cancellation account						
10	Article 3.7ter cancellation account						
11	tCER cancellation account for expiry						
12	ICER cancellation account for expiry						
13	ICER cancellation account for reversal of storage						
14	ICER cancellation account for non-submission of certification report						
15	tCER replacement account for expiry						
16	ICER replacement account for expiry						
17	ICER replacement account for reversal of storage						
18	ICER replacement account for non-submission of certification report						
19	<b>Total</b>						



Submission year  
Reported year  
Commitment period

Table 5 (a). Summary information on additions and subtractions

	Starting values	Additions						Subtractions						
		Unit type						Unit type						
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
1	Assigned amount for the commitment period (1)													
1bis	[Article 3, paragraph 7 ter, cancellation (1bis)]													
1ter	[Cancellation following increase in ambitions (1ter)]													
2	Non-compliance cancellation													
3	Carry-over (2)													
4	<b>Sub-total</b>													
<b>Annual transactions</b>														
5	Year 1 (2013)													
6	Year 2 (2014)													
7	Year 3 (2015)													
8	Year 4 (2016)													
9	Year 5 (2017)													
10	Year 6 (2018)													
11	Year 7 (2019)													
12	Year 8 (2020)													
13	[[Year 9] [True-up period:] (2021) (footnote 3)]													
14	[Year 10 (2022)]													
15	[Year 11 (2023)]													
...	...													
...	<b>Sub-total</b>													
...	<b>Total</b>													

(1) Under 'Additions', the amount of AAUs issued for the commitment period [, including any increase in ambition that occurred before .....]. Under 'Subtractions', the amount of AAUs cancelled, if any, pursuant to paragraph 8 of decision 1/CMP.8 [and Article 3, paragraphs 1 ter and 1 quater] [, and the amount of AAUs cancelled, if any, pursuant to Article 3, paragraph 7 ter].  
 [(1bis) The amount of AAUs cancelled, if any, pursuant to Article 3, paragraph 7 ter.]  
 [(1ter) The amount of AAUs cancelled, if any, pursuant to paragraph 8 of decision 1/CMP.8 [and Article 3, paragraphs 1 ter and 1 quater] ].  
 (2) Carry-over of units from the first to the second commitment period. AAUs are carried-over [directly] to the previous period surplus reserve account in accordance with paragraph 24 of decision 1/CMP.8.  
 [footnote 3: years of the additional period for fulfilling commitments. ]

Table 5 (b). Summary information on expiry, cancellation and replacement

	Requirement to replace or cancel	Replacement								Cancellation						
		Unit type		Unit type						Unit type						
		tCERs	ICERs	CERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Year 1 (2013)															
2	Year 2 (2014)															
3	Year 3 (2015)															
4	Year 4 (2016)															
5	Year 5 (2017)															
6	Year 6 (2018)															
7	Year 7 (2019)															
8	Year 8 (2020)															
9	[[Year 9] [True-up period:] (2021) (footnote 1)]															
10	[Year 10 (2022)]															
11	[Year 11 (2023)]															
...	...															
...	<b>Total</b>															

[footnote 1: years of the additional period for fulfilling commitments. ]

Table 5 (c). Summary information on retirement

	Year	Retirement					
		Unit type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Year 1 (2013)						
2	Year 2 (2014)						
3	Year 3 (2015)						
4	Year 4 (2016)						
5	Year 5 (2017)						
6	Year 6 (2018)						
7	Year 7 (2019)						
8	Year 8 (2020)						
9	[[Year 9] [True-up period:] (2021) (footnote 1)]						
10	[Year 10 (2022)]						
11	[Year 11 (2023)]						
...	...						
...	<b>Total</b>						

[footnote 1: years of the additional period for fulfilling commitments. ]

Party  
 Submission year  
 Reported year  
 Commitment period

**Table 6 (a). Memo item: Corrective transactions relating to additions and subtractions**

	Additions						Subtractions						
	Unit type						Unit type						
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
1	Transactions												

**Table 6 (b). Memo item: Corrective transactions relating to replacement**

	Requirement for replacement		Replacement						
	Unit type		Unit type						
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	
1	Transactions								

**Table 6 (c). Memo item: Corrective transactions relating to retirement**

	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Transactions					

**VII. Instructions on SEF tables (in-session discussion text)**

The entire text is considered to be between square brackets

**[Guidance for reporting of SEF tables]****[Instructions on individual tables]**

*Version of 12 June 2013, 18:00*

**A. Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year**

1. In table 1, each Annex I Party shall provide information on the total quantities of Kyoto Protocol units contained in its national registry, by account type and by unit type, as of 1 January of the reported year.
2. [Each Annex I Party] shall report on the total quantities of Kyoto Protocol units, by unit type, held in each of the following account types:
  - (a) ‘Party holding accounts’ (decision 13/CMP.1, annex, paragraph 21 (a));
  - (b) ‘Entity holding accounts’ (decision 13/CMP.1, annex, paragraph 21 (b));
  - (c) ‘Retirement account’ (decision 13/CMP.1, annex, paragraph 21 (f));
  - (d) [‘Previous period surplus reserve account’] (decision 1/CMP.8, paragraph 23);
  - (e) [‘Article 3.3/3.4 net source cancellation accounts’], for cancellation of Kyoto Protocol units as a result of emissions from activities under Article 3.3 and 3.4 of the Kyoto Protocol (decision 13/CMP.1, annex, paragraph 21 (c) and decision 2/CMP.7);
  - (f) ‘Non-compliance cancellation account’, for cancellation of Kyoto Protocol units following a determination by the Compliance Committee that the Annex I Party is not in compliance with its commitment under [Article 3.1] (decision 13/CMP.1, annex, paragraph 21 (d));
  - (g) ‘Voluntary cancellation account’, for voluntary cancellations (decision 13/CMP.1, annex, paragraph 21 (e));
  - (h) ‘Cancellation account for ~~outstanding-remaining~~ units after carry-over’, to cancel units that are ~~outstanding-remaining~~ after expiration of the additional period for fulfilling commitments and carry-overs, if any, have been undertaken (decision 13/CMP.1, annex, paragraph 36);
  - (i) [‘Article 3.1 [bis] [ter and quater] ambition increase cancellation account’], for cancellations pursuant to paragraph 8 of decision 1/CMP.8;
  - (j) [‘Article 3.7ter cancellation account’], for cancellations pursuant to Article 3.7ter;
  - (k) ‘tCER cancellation account for expiry’, to cancel tCERs after their expiry (decision 5/CMP.1, annex, paragraph 53);
  - (l) ‘ICER cancellation account for expiry’, to cancel ICERs after their expiry (decision 5/CMP.1, annex, paragraph 53);
  - (m) ‘ICER cancellation account for reversal in storage’, to cancel ICERs held in holding accounts where there has been a reversal of removals by sinks for the project activity concerned (decision 5/CMP.1, annex, paragraph 49 and appendix D, paragraph 3);
  - (n) ‘ICER cancellation account for non-submission of certification report’, to cancel ICERs held in holding accounts where a certification report for the project activity concerned has not been provided (decision 5/CMP.1, annex, paragraph 50 and appendix D, paragraph 3);

3. In addition, each Annex I Party shall report on the total quantities of Kyoto Protocol units, by type, held in each of the replacement account types specified in the following paragraphs of the annex to decision 5/CMP.1:

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

**B. Table 2 (a). Annual internal transactions**

4. In table 2 (a), Annex I Parties shall report information on the total quantities of Kyoto Protocol units involved in internal transactions (those that did not involve another registry) that occurred between 1 January and 31 December of the reported year, as described below, including any corrective transactions.

5. Under the ‘Article 6 issuance and conversion’ 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 9/CMP.1:

- (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 9/CMP.1:
  - (i) Each Annex I Party shall report under ‘Additions’ the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision 13/CMP.1;
  - (ii) The Party shall report under ‘Subtractions’ 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, pursuant to paragraph 29 of the annex to decision 13/CMP.1;
- (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 9/CMP.1:
  - (i) Each Annex I Party shall report under ‘Additions’ the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision 13/CMP.1;
  - (ii) The Party shall report under ‘Subtractions’ the corresponding quantity of AAUs converted, or, in the case of LULUCF projects, the corresponding quantity of RMUs converted, pursuant to paragraph 29 of the annex to decision 13/CMP.1.

6. **I**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 16/CMP.1 and decision 2/CMP.7, and with its election of activities pursuant to paragraph 8 (c) and (d) of the annex to decision 13/CMP.1 and paragraphs 7 and 8 of the annex to decision 2/CMP.7:

- (a) For any activity that resulted in a net removal, each Annex I Party shall report under ‘Additions’ the total quantity of RMUs issued pursuant to paragraph 25 of the annex to decision 13/CMP.1 and decision 2/CMP.7;
- (b) For any activity resulting in net emissions, each Party shall report under ‘Subtractions’ the total quantities of AAUs, ERUs, RMUs and/or CERs cancelled pursuant to paragraph 32 of the annex to decision 13/CMP.1 and decision 2/CMP.7.]

7. 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 5/CMP.1:<sup>1</sup>

- (a) ‘Replacement of expired tCERs’, the total quantities 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 quantities 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 quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for reversal of storage (paragraph 47 (b));
- (d) ‘Cancellation for reversal of storage’, the total quantities of ICERs that were cancelled following a reversal of storage (paragraph 49 and appendix D, paragraph 3);
- (e) ‘Replacement for non-submission of certification report’, the total quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for non-submission of certification report (paragraph 50 and appendix D, paragraph 3);
- (f) ‘Cancellation for non-submission of certification report’, the total quantities of ICERs that were cancelled following a non-submission of certification report (paragraph 47 (c)).

8. Under ‘Other cancellation’, each Annex I Party shall report the total quantities of Kyoto Protocol units, by type, that were cancelled for the following reasons<sup>2</sup>:

- (a) ‘Voluntary cancellation’, for voluntary cancellations (decision 13/CMP.1, annex, paragraph 21 (e));
- (b) ‘Cancellation of ~~outstanding-remaining~~ units after carry-over’, to cancel units that are ~~outstanding remaining~~ after expiration of the additional period for fulfilling commitments and carry-overs, if any, have been undertaken (decision 13/CMP.1, annex, paragraph 36);
- (c) ‘Article 3.1 [bis] [ter and quater] ambition increase cancellation’, for cancellations pursuant to paragraph 8 of decision 1/CMP.8;<sup>3</sup>
- (d) ‘Article 3.7ter cancellation’, for cancellations pursuant to Article 3.7ter.

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

10. In the box ‘Retirement’, 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 shall not be included in the main body of table 2 (a).

<sup>1</sup> Additional information relating to afforestation and reforestation project activities is reported in table 3.

<sup>2</sup> Cancellations following determination of non-compliance are reported in table 5(a).

<sup>3</sup> Cancellations to increase ambition in accordance with paragraph 8 of decision 1/CMP.8 are also reported in table 5(a), under the heading ‘Subtractions’ of the line ‘Assigned amount for the commitment period’.

### C. Table 2 (b). Annual external transactions

11. In table 2 (b), Annex I Parties shall report information on the total quantities of Kyoto Protocol units involved in external transactions (those that involved another registry) that occurred between 1 January and 31 December of the reported year, including any corrective transactions.
12. Each Annex I Party shall include a separate row for each registry (Party or CDM registry) to which it transferred, from which it acquired or from which it was forwarded, Kyoto Protocol units during the previous year:
- (a) Each Party shall report the quantities of all Kyoto Protocol units acquired from a registry, including any units transferred from the Adaptation Fund account or forwarded from the CDM registry, by type, under 'Additions';
  - (b) Each Party shall report the total quantities of Kyoto Protocol units transferred to that registry, including transfers to the share of proceeds pursuant to paragraph 21 of decision 1/CMP.8, cancellations for excess issuance of a CDM project activity<sup>4</sup> and cancellations of units following a reversal of storage<sup>5</sup> or non-submission of certification report<sup>6</sup> for a CCS project activity, under 'Subtractions' on the same line.
13. Each Annex I Party shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

### D. Table "Share of Proceeds – Adaptation Fund"

14. [The contribution of AAUs as a share of Proceeds shall be executed taking into account environmental integrity issue in the most transparent manner at international level.]
15. [The term 'first international transfer' refers to the first transfer between different registries of each individual AAU tracked by their serial numbers. Transfers between Parties that fulfil their commitments jointly, as defined in Art. 4 of the KP, are international transfers. The existence of a registry of a group of Parties fulfilling their commitments jointly does not influence this.]
16. Each Annex I Party shall report the quantity of units transferred from its registry to other Parties that generates a share of proceeds and the quantity of units it has contributed as a share of proceeds in accordance with paragraph 21 of decision 1/CMP.8 as follows:
- (a) Under 'First international transfers of AAUs', 'Amount transferred or converted', each party shall report the total quantity of AAUs transferred for the first time from its registry to another registry tracked by serial number. Under 'First international transfers of AAUs', 'Amount contributed as Share of Proceeds (SoP) to the Adaptation Fund', each Party shall report the total quantity of AAUs contributed to the Adaptation Fund. [These quantities shall also be included in the 'Transfers and acquisitions' section of table 2 (b)];
  - (b) Under 'ERUs from Party-verified projects', 'Amount transferred or converted', each Party shall report the total quantity of ERUs relating to projects where emissions reductions or enhancements of removals has been verified by the host Party in accordance with paragraph 23 of the annex to decision 9/CMP.1. Under 'ERUs from Party-verified projects', 'Amount contributed as SoP to the Adaptation Fund', each Party shall report the total quantity of ERUs relating to projects where emissions reductions or enhancements of removals has been verified by the host Party in accordance with paragraph 23 of the annex to decision 9/CMP.1 and contributed to the Adaptation Fund. [The quantities reported under 'Amount contributed as SoP to the Adaptation Fund' shall also be reported under the 'Transfers and acquisitions' section of table 2 (b)];

<sup>4</sup> Paragraph 52 of the annex to decision 5/CMP.1.

<sup>5</sup> Paragraph 24(b) of the annex to decision 10/CMP.7.

<sup>6</sup> Paragraph 27 of the annex to decision 10/CMP.7.

- (c) Under ‘Independently verified ERUs’, ‘Amount transferred or converted’, each Party shall report the total quantity of ERUs that had been independently verified by the Article 6 Supervisory Committee: Under ‘Independently verified ERUs’, ‘Amount contributed as SoP to the Adaptation Fund’, each Party shall report the total quantity of ERUs that were independently verified by the Article 6 Supervisory Committee and contributed to the Adaptation Fund. [The quantities reported under ‘Amount contributed as SoP to the Adaptation Fund’ shall also be reported under the ‘Transfers and acquisitions’ section of table 2 (b)];]

#### **E. Table 2 (b). Additional information**

17. If an Annex I Party has transferred for the first time ERUs that were independently verified by the Article 6 supervisory committee, it shall indicate the total quantity of these ERUs in the ‘Additional information’ box. This quantity shall also be included in the in the ‘Transfers and acquisitions’ section of table 2 (b).

#### **F. Table 2 (c). Total annual transactions**

18. Each Annex I Party shall add the sub-totals of table 2 (a) and table 2 (b) and report the corresponding quantities under ‘Total’ in table 2 (c).

#### **G. Table 3. Expiry, cancellation and replacement**

19. In table 3, Annex I Parties shall report information on the expiry, cancellation and replacement of tCERs, ICERs and CERs from CCS project activity in accordance with the modalities and procedures for afforestation and reforestation project activities under the CDM specified in the annex to decision 5/CMP.1 and the modalities and procedures for carbon dioxide capture and storage in geological formations as CDM project activities (specified in decision 10/CMP.7). Annex I Parties shall include all transactions that occurred between 1 January and 31 December of the reported year, including any corrective transactions.

20. 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 reported year in the retirement and tCER replacement account for the previous commitment period and the quantity of units that were used to replace those. These tCERs will have been valid for the previous commitment period and will expire in the final year of the commitment period;
- (b) ‘Expired in holding accounts’, the quantity of tCERs that expired in the reported year in all Party and entity holding accounts for the previous commitment period and the quantity of units that were cancelled as a result.

21. 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 reported year in the retirement and ICER replacement account for previous commitment periods and the quantity of units that were used to replace those. These ICERs will have been valid for a previous commitment period;
- (b) ‘Expired in holding accounts’, the quantity of ICERs that expired in all Party and entity holding accounts and the quantity of units that were cancelled as a result. These ICERs will have been valid for a previous commitment period;
- (c) ‘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 and the quantity of units that the Annex I Party used for replacement or cancellation as a result of these notifications;
- (d) ‘Subject to replacement for non-submission of certification report’, in the event that the Annex I 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 Annex I Party is required to replace pursuant to that notification and the quantity of units that the Annex I Party used for replacement or cancellation as a result of these notifications.

22. Each Annex I Party shall report the following information under the section ‘Carbon Capture and Storage CERs’:

- (a) ‘Subject to net reversal of storage’, in the event that the Party has received notification(s) of a net reversal of storage of a CCS project activity from the Executive Board of the CDM, the quantity of units that the Annex I Party is required to cancel pursuant to that notification and the quantity of units that the Annex I Party used for cancellation as a result of these notifications. The units used to meet this requirement are transferred to the CDM registry and are therefore not reported in table 2(a). These units shall also be reported in table 2(b).
- (b) ‘Subject to replacement for non-submission of certification report’, in the event that the Annex I Party has received a notification(s) of non-submission of certification report for a CCS project activity from the Executive Board of the CDM, the quantity of units that the Annex I Party is required to replace pursuant to that notification and the quantity of units that the Annex I Party used for cancellation as a result of these notifications. The units used to meet this requirement are transferred to the CDM registry and are therefore not reported in table 2(a). These units shall also be reported in table 2(b).

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

#### **H. Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year**

24. In table 4, Annex I Parties shall include information on the total quantities of Kyoto Protocol units in each account type, by unit type, in the national registry as of 31 December of the reported year.

25. The structure of table 4 follows the structure of table 1.

#### **I. Table 5 (a). Summary information on additions and subtractions**

26. In table 5 (a), Annex I Parties shall report cumulative information for the reported year and previously reported years to facilitate the recording of information for the commitment period in the compilation and accounting database in accordance with the annex to decision 13/CMP.1.

27. Under ‘Starting values’ each Annex I Party shall report:

- (a) ‘Assigned amount for the commitment period’, under ‘Additions’, as the total quantity of AAUs issued on the basis of their assigned amount under Article 3[ paragraphs 7 bis, 8 and 8 bis]; under ‘Subtractions’ [the sum of] the total quantity of AAUs cancelled as a result of an increase in ambition in accordance with paragraph 8 of decision 1/CMP.8, in the event that the Party increases its ambition after the issuance of its assigned amount [and the total quantity of AAUs pursuant to Article 3, paragraph 7 ter];  
[Placeholder for line 1 bis];  
[Placeholder for line 1 ter];
- (b) ‘Non-compliance cancellation’, if applicable, the quantities 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 13/CMP.1<sup>7</sup>;

<sup>7</sup> 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.



- (c) 'Carry-over', under 'Additions' and if applicable, the total quantities of AAUs, ERUs and/or CERs that were carried over from the previous commitment period and, under 'Subtractions', and if applicable, the total quantities of AAUs, ERUs and/or CERs that were carried over to the subsequent commitment period. AAUs are carried-over [directly] to the previous period surplus reserve account, in accordance with paragraph 24 of decision 1/CMP.8.

28. Under the 'Annual transactions' section, each Annex I Party shall provide summary information on the transactions for the reported year and previously reported years for the commitment period:

- (a) For the reported year, each Party shall report the total quantities of Kyoto Protocol units, by type, from table 2 (c);
- (b) For all years prior to the reported year, the Party shall report the total quantities of Kyoto Protocol units, as reported in table 5 (a) in the previous SEF tables;
- (c) Under 'Total', each Party shall report the sum to date of all transactions.

#### **J. Table 5 (b). Summary information on expiry, cancellation and replacement**

29. In table 5 (b), Annex I Parties shall provide summary information relating to the replacement and cancellations of tCERs, ICERs and CERs from CCS project activity for each reported year for the commitment period.

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

- (a) Under 'Requirement to replace or cancel', the total quantities of tCERs, ICERs or CERs from CCS project activity that expired, were subject to a reversal of storage or to a non-submission of certification report in that year;
- (b) Under 'Replacement', the total quantities of Kyoto Protocol units, by type, cancelled to replace tCERs or ICERs. These quantities should match those reported under 'Total' in table 3;
- (c) Under 'Cancellation', the total quantities of Kyoto Protocol units, by type, cancelled to replace tCERs, ICERs or to respond to a reversal of storage or non-submission of certification report for a CCS project activity. These quantities should match those reported under 'Total' in table 3.

31. For all years prior to the reported year, the Annex I Party shall repeat the information under 'Requirement to replace or cancel' and under 'Replacement' and 'Cancellation' as reported in the previous SEF.

32. Under 'Total', each Annex I Party shall report the sum of each column. At the end of the commitment period, the total quantities of tCERs, ICERs and CERs from CCS project activity should match the total quantities of Kyoto Protocol units under 'Replacement' and 'Cancellation'.

#### **K. Table 5 (c). Summary information on retirement**

33. In table 5 (c), Annex I Parties shall provide summary information on retirement to facilitate the compliance assessment at the end of the additional period for fulfilling commitments.

34. For the reported year, each Annex I Party shall report under 'Retirement', the total quantities 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. These quantities should match those reported under 'Retirement' in table 2 (a).

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

36. Under 'Total', each Annex I Party shall report the sum of each column.

**L. Table 6. Memo item: Corrective transactions undertaken in the reported year**

37. In tables 6 (a) to (c), Annex I Parties shall report any corrective transactions undertaken in the reported year relating to previously reported years, including transactions to address a correction to the compilation and accounting database applied by the compliance committee, pursuant to paragraph 5 (b) in chapter V of the annex to decision 27/CMP.1. Note that quantities of Kyoto Protocol units reported here are included in the annual transactions reported in tables 2 and 3 and are reported in tables 6 (a) to (c) as a memo item for the purpose of transparency. Parties shall provide explanations for these transactions in accompanying text, as required by paragraph 8 of section E of the guidelines for reporting under Article 7 of the Kyoto Protocol.

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