



Subsidiary Body for Scientific and Technological Advice

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Methodological issues under the Kyoto Protocol

Implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol

Report on the second workshop on the implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol

Note by the secretariat

Summary

This report provides a summary of the second workshop on the implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol, which was held in Bonn, Germany, on 21–23 October 2013. Consideration of such implications will continue at the thirty-ninth session of the Subsidiary Body for Scientific and Technological Advice.

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I. Introduction

A. Background and mandate

1. In response to a request made by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP),¹ the Subsidiary Body for Scientific and Technological Advice (SBSTA), at SBSTA 36, initiated work to assess and address the implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions of the CMP on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol.

2. SBSTA 37 advanced the work referred to in paragraph 1 above and forwarded a draft decision on the matter for consideration by CMP 8. That draft decision was adopted as decision 2/CMP.8, in which the CMP requested the secretariat:

(a) To organize a workshop, to be held prior to SBSTA 38, with the aim of facilitating the work referred to in paragraph 1 above, and to prepare a report on that workshop for consideration by SBSTA 38;

(b) To organize a workshop, to be held prior to SBSTA 39, with the aim of facilitating the work on the common reporting format (CRF) tables for reporting land use, land-use change and forestry (LULUCF) activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol (hereinafter referred to as KP-LULUCF activities) for the second commitment period of the Kyoto Protocol, and to prepare a report on that workshop for consideration by SBSTA 39.²

3. SBSTA 38 also advanced the work referred to in paragraph 1 above and, in its conclusions:³

(a) Invited Parties to submit to the secretariat, by 27 September 2013, further information and views on the implications referred to in paragraph 1 above, and in particular on the draft changes to the CRF tables required for the reporting of KP-LULUCF activities for the second commitment period, taking into consideration the work of the Intergovernmental Panel on Climate Change (IPCC) on the *2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol*,^{4, 5}

(b) Recommended that the workshop referred to in paragraph 2(b) above should also address the remaining implications referred to in paragraph 1 above;

(c) Requested the secretariat:

(i) To update and extend the technical paper contained in document FCCC/TP/2012/6, taking into account the considerations during SBSTA 38 and issues not yet covered in the discussions and addressing the options for the updating of relevant references to decisions of the CMP, where necessary, to references to IPCC methodologies for estimating anthropogenic emissions by sources and

¹ Decision 1/CMP.7, paragraph 9.

² Decision 2/CMP.8, paragraph 10(a–d).

³ FCCC/SBSTA/2013/3, paragraph 135.

⁴ The submissions received are available at <http://unfccc.int/documentation/submissions_from_parties/items/5901.php>.

⁵ The *2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol* is available at <http://www.ipcc.ch/scripts/_session_template.php?page=_37ipcc.htm>.

removals by sinks and any other consequential changes related to references arising from decisions 2/CMP.7 to 4/CMP.7, 1/CMP.8 and 2/CMP.8;^{6, 7}

(ii) To prepare draft CRF tables required for the reporting of KP-LULUCF activities for the second commitment period, on the basis of the submissions referred to in paragraph 3(a) above.⁸

4. The SBSTA will continue its consideration of the implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 at SBSTA 39.

B. Scope of the note

5. This report summarizes the proceedings of and the discussions held at the workshop referred to in paragraph 2(b) above. It contains two annexes, agreed upon by the workshop participants, which present more details on the issues discussed at the workshop.

II. Proceedings

6. The workshop was held in Bonn, Germany, on 21–23 October 2013. Mr. Richard Muyungi, Chair of the SBSTA, chaired the workshop.

7. The workshop provided a forum for discussion on how to assess and address the implications referred to in paragraph 1 above. The workshop participants had available to them the Parties' submissions referred to in paragraph 3(a) above, the updated and extended technical paper referred to in paragraph 3(c)(i) above and the draft CRF tables referred to in paragraph 3(c)(ii) above. The participants also referred to other documents, including:

(a) The compilation of Parties' submissions received in response to an invitation made by SBSTA 36;⁹

(b) The technical paper prepared by the secretariat in response to a request made by SBSTA 36;¹⁰

(c) The compilation of Parties' submissions received in response to an invitation made by CMP 8.¹¹

8. Twelve participants from Parties not included in Annex I to the Convention and 34 participants from Parties included in Annex I to the Convention (Annex I Parties) attended the workshop. Two representatives of the IPCC also attended.¹²

9. The workshop was structured into three parts. In the first part background information was presented: representatives of the secretariat summarized the outcome of SBSTA 38 and explained the secretariat's draft CRF tables for reporting KP-LULUCF activities; the secretariat introduced the technical paper referred to in paragraph 3(c)(i) above; and a representative of the IPCC reported on the results of the work of the IPCC to

⁶ The updated and extended technical paper is contained in document FCCC/TP/2013/9 and Corr.1.

⁷ A table with the relevant references is available at
<http://unfccc.int/meetings/warsaw_nov_2013/workshop/7845/php/view/documents.php>.

⁸ The draft KP-LULUCF CRF tables are available at
<http://unfccc.int/meetings/warsaw_nov_2013/workshop/7845/php/view/documents.php>.

⁹ FCCC/SBSTA/2012/MISC.13.

¹⁰ FCCC/TP/2012/6.

¹¹ FCCC/SBSTA/2013/MISC.1 and Add.1 and 2.

¹² The list of workshop participants is available at
<http://unfccc.int/meetings/warsaw_nov_2013/workshop/7845/php/view/documents.php>.

finalize the *2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol*.

10. In addition, the workshop participants were invited to briefly introduce their Parties' submissions referred to in paragraph 3(a) above. Presentations were made on the submissions from: Lithuania and the European Commission on behalf of the European Union and its member States, supported by Albania, Bosnia and Herzegovina, Serbia and the former Yugoslav Republic of Macedonia; New Zealand; and Ukraine.

11. The Chair invited Ms. Anke Herold to co-facilitate the second and third parts of the workshop and to report back by the end of the workshop. The co-facilitator presented the mandate for and objectives of the workshop and the participants agreed on the organization of the remaining parts of the workshop.

12. In the second part of the workshop the participants discussed the following issues:

(a) CRF tables for the reporting of KP-LULUCF activities for the second commitment period;

(b) Implications of decisions 2/CMP.7 to 4/CMP.7, 1/CMP.8 and 2/CMP.8 for accounting modalities and procedures and reporting, including:

(i) Calculation of the initial assigned amount and review of the initial report to facilitate the calculation of the assigned amount for the second commitment period;

(ii) Carry-over and previous period surplus reserve (PPSR) accounts;

(iii) Cancellation of assigned amount units of the second commitment period related to Article 3, paragraph 7 ter, in the Doha Amendment;¹³

(iv) Increase of ambition (related to Article 3, paragraph 1 ter, in the Doha Amendment);

(v) Share of proceeds;

(vi) Implications for matters related to LULUCF issues not covered in decisions 2/CMP.7 and 2/CMP.8 or the CRF tables;

(c) The clarification of reporting requirements for Annex I Parties without a quantified emission limitation and reduction commitment (QELRC) for the second commitment period;

(d) Implications of decisions 2/CMP.7 to 4/CMP.7, 1/CMP.8 and 2/CMP.8 for references to decisions of the CMP and to IPCC methodologies for estimating anthropogenic emissions by sources and removals by sinks, as well as for other relevant references.

13. During the second day and the first part of the third day of the workshop, the participants split into two groups. One group discussed the implications of the matters referred to in paragraph 12(b–d) above, while the second group discussed and revised the draft CRF tables for KP-LULUCF activities referred to in paragraph 3(c)(ii) above. Once back in plenary, Ms. Herold summarized the discussions of the first group and Ms. Thelma Krug and Ms. Riita Pipatti summarized the discussions of the second group, in which they had participated. In addition, the participants discussed the implications of the matters related to LULUCF issues not covered in decisions 2/CMP.7 and 2/CMP.8 or the CRF tables, on the basis of table 6 contained in document FCCC/TP/2013/9.

¹³ Decision 1/CMP.8, annex I.

14. In the final part of the workshop the participants had a general discussion and agreed on the outcomes of the workshop that SBSTA 39 may wish to consider under its relevant agenda item.

III. Summary of the discussions

A. Issues related to accounting modalities and procedures and reporting

15. The workshop participants discussed the implications of decisions 1/CMP.8 and 2/CMP.8 for reporting and accounting modalities with respect to paragraph 12(b) and (c) above, taking into consideration the technical paper referred to in paragraph 3(c)(i) above. In particular, they discussed in detail each issue identified in chapter IV and tables 1 to 6 of that technical paper, identifying ways to further address such implications. The outcome of the discussions was captured in the tables that are included in annex I. Generally, the participants agreed that the following issues need to be addressed further:

(a) The calculation of the initial assigned amount, and procedures for how the initial amount is calculated, reported, reviewed and recorded in the compilation and accounting database (CAD) and how assigned amount units are issued;

(b) Carry-over and PPSR accounts, modalities for the consideration of an additional PPSR account and associated procedures, such as those to operationalize carry-over to the PPSR account, and issues related to the reporting of the additional information required under Article 7 of the Kyoto Protocol, the recording of the holding, transfer and acquisition of units in relation to such an account in the CAD, and publicly accessible information;

(c) Issues related to Article 3, paragraph 7 ter, in the Doha Amendment, procedures for establishing an additional cancellation account pursuant to this Article, reporting and recording in the CAD, as well as procedures related to the implementation of the provisions of Article 3, paragraph 7 ter, such as the timing of cancellation. The participants also discussed the cases of Parties that have reached an agreement to fulfil their commitments under Article 3 jointly under Article 4 of the Kyoto Protocol and Parties that have a QELRC for the second commitment period but did not have a commitment in the first commitment period;

(d) Issues related to Article 3, paragraphs 1 ter and quater, in the Doha Amendment, in relation to the increase of ambition, procedures for the creation of cancellation accounts, reporting, the recording of the holding, transfer and acquisition of units in relation to such accounts in the CAD, and publicly accessible information;

(e) Share of proceeds, detailed procedures related to the calculation of the share of proceeds and the scope of the levies to be applied.

B. Clarification of the reporting requirements for Annex I Parties without a quantified emission limitation and reduction commitment for the second commitment period

16. The workshop participants discussed the reporting requirements for Annex I Parties without a QELRC for the second commitment period, on the basis of document FCCC/TP/2013/9, paragraphs 81–85. Some of the participants considered that some such Parties could voluntarily take on the same reporting requirements as Annex I Parties with a QELRC, except for those that are intrinsically not applicable, such as those related to

assigned amounts and issuance of removal units. Some of the participants thought that Annex I Parties without a QELRC should be able to keep their national registry functioning and that they should be able to receive units from the clean development mechanism registry. However, there was no general agreement on any of those issues.

C. References to articles of the Kyoto Protocol, references to methodologies of the Intergovernmental Panel on Climate Change, references to decisions and any other consequential changes related to references

17. The workshop participants discussed the references to articles of the Kyoto Protocol, references to IPCC methodologies, references to decisions and any other consequential changes related to references on the basis of the table of references included in document FCCC/TP/2013/9.¹⁴ They noted that some issues have been already addressed in decisions 1/CMP.8 and 2/CMP.8, and that some of the issues in table 1 of that document were a matter of substance and not simply references (e.g. the thresholds related to adjustments), and decided to continue the relevant discussion at SBSTA 39.

D. Issues related to common reporting format tables for activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol

18. The workshop participants discussed each table of the draft CRF tables for KP-LULUCF activities prepared by the secretariat and prepared a consolidated version, combining options and additional improvements and additions. They could not conclude their consideration of the tables on natural disturbances and decided to include as an outcome of the workshop the two draft proposals presented by some of the workshop participants.¹⁵

19. The outcomes of the workshop include revised CRF tables for KP-LULUCF activities for the second commitment period resulting from the discussions held during the workshop and the two additional proposals for the tables on natural disturbances referred to in paragraph 18 above. For more information on the revised CRF tables resulting from the discussions held during the workshop and on the two additional tables on natural disturbances, see annex II.

¹⁴ The table of references is available at
<http://unfccc.int/meetings/warsaw_nov_2013/workshop/7845/php/view/documents.php>.

¹⁵ Tables available at
<http://unfccc.int/meetings/warsaw_nov_2013/workshop/7845/php/view/documents.php>.

Annex I

Options for addressing some of the implications of the implementation of decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol

Table 1
Addressing implications for the calculation of the initial assigned amount and the initial report to facilitate the calculation of the assigned amount for the second commitment period

<i>Issue and/or relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
Calculation of the assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, in the Doha Amendment	Specify how the initial assigned amount is to be calculated for the second commitment period	Yes, should be addressed
Recording of the assigned amount pursuant to Article 3, paragraphs 7 bis, 8 and 8 bis, in the Doha Amendment		Yes, should be addressed in several areas (compilation and accounting database, and reporting by Parties)
Timing of review of initial report		Yes, should be addressed Should be the same as in the first commitment period, within one year of the submission of the report
Scope of review and identification of problems		Amendment needed due to decision 1/CMP.8 (e.g. related to Article 3, paragraph 7 ter)
Issuance of assigned amount units		As paragraph 23 of the annex to decision 13/CMP.1 no longer applies, a new provision on the issuance of assigned amount units consistent with the assigned amount calculation is necessary (including the timing)

Table 2

Addressing implications for carry-over and previous period surplus reserve accounts

<i>Issue and/or relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
New previous period surplus reserve (PPSR) account	Add this new account type and provisions to operationalize it	Yes, should be addressed Need to consider situation of Parties without a quantified emission limitation and reduction commitment inscribed in the third column of Annex B in the Doha Amendment as contained in annex I to decision 1/CMP.8 Application to Parties is an issue to be further considered and addressed
Are emission reduction units and certified emission reductions carried over to the PPSR?	Allow or disallow the carry over of these Kyoto units	Some participants indicated that such units are not carried over, while others indicated that there is a need for clarification
Are assigned amount units directly carried over to the PPSR?	Mandate that these units be directly carried over to the PPSR or allow indirect carry over to the PPSR	Some participants supported direct carry-over to the PPSR, while others indicated that there is a need for legal clarification
Retirement "up to the extent"	Specify how to report and review the information	Amount carried over should be included in true-up period report
Implication for current carry-over modalities	No change Reflect new modalities in decision 13/CMP.1, annex, paragraphs 15 and 16	Need for clarification Different views with regard to the appropriate means of clarification
Cancellations from PPSRs	No cancellations possible Allow some types of cancellation	In decision 1/CMP.8, the use of units from the PPSR for retirement and the transfer between Parties is specified. Potential need to clarify whether these are the only possible transactions. Need to consider what happens with the units remaining in the PPSR at the end of the commitment period
Compilation and accounting database	Reflect usage of PPSR in decision 13/CMP.1, annex, paragraphs 58 and 59	Yes, should be addressed Not usage but the level of the PPSR and transactions between PPSRs
Compilation and accounting report	Reflect usage of PPSR in decision 13/CMP.1, annex, paragraph 62	Yes, should be addressed Not usage but the level of the PPSR and transactions between PPSRs

<i>Issue and/or relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
International transaction log automated checks	No additional automated checks Reflect new automated checks to be performed by the international transaction log in decision 13/CMP.1, annex, paragraph 42	Yes, additional checks should be addressed

Table 3
Addressing implications related to Article 3, paragraph 7 ter, in the Doha Amendment

<i>Issue and/or relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
Sequence of establishment of initial assigned amount and application of Article 3, paragraph 7 ter, in the Doha Amendment		Sequence of establishment of initial assigned amount and application of Article 3, paragraph 7 ter, should be addressed Calculation related to Article 3, paragraph 7 ter, should be reported in the initial report and should be subject to review
Cancellation account	Specify whether, for the second commitment period, the national registry shall have (an) additional cancellation account(s) for the purpose of cancelling assigned amount units under Article 3, paragraph 7 ter, or use any of the accounts created in the national registry in accordance with decision 13/CMP.1, annex, paragraph 21(f)	Yes, cancellation account should be added
Subtractions of assigned amount units prior to compliance assessment	If necessary, include provisions for the subtraction of Kyoto Protocol units in accordance with Article 3, paragraph 7 ter	Procedure needs to be clarified when the cancellation happens Useful to add a specific provision
Currently: decision 13/CMP.1, annex, paragraph 12		
<i>Cancellation of units</i>	If necessary, include provisions related to the cancellation of Kyoto Protocol units under Article 3, paragraph 7 ter	Yes, should be addressed
Currently: decision 13/CMP.1, annex, chapter II.C, paragraph 32		
Publicly accessible information	Specify whether, for the second commitment period, decision 13/CMP.1, annex, paragraph 47(i) refers also to the cancellation of assigned amount units under Article 3, paragraph 7 ter, or if new provisions are necessary	Yes, should be addressed
Compilation and accounting database	Specify whether, for the second commitment period, decision 13/CMP.1, annex, paragraph 58(i) refers also to the cancellation of assigned amount units under Article 3, paragraph 7 ter, or if new provisions are necessary	Yes, should be addressed

<i>Issue and/or relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
Reporting information on Kyoto Protocol units	Reflect the revised modalities for the second commitment period	Yes, should be addressed
Calculation of commitment period reserve	Consider revising the calculation of the commitment period reserve so that it is consistent with the calculation of the assigned amount, including the cancellation due to Article 3, paragraph 7 ter Issue raised in the submission from Ukraine ^a	Yes, should be addressed
Issuance of assigned amount, paragraph 23, including Article 3, paragraph 7 ter, in the Doha Amendment	Issue raised in the submission from Ukraine ^a	Participants have different views
FCCC/TP/2013/9, paragraph 43(a)	Does the term assigned amount in the paragraph on Article 3, paragraph 7 ter, refer to the initial assigned amount?	Participants agreed that the paragraph refers to the initial assigned amount for the second commitment period
FCCC/TP/2013/9, paragraph 43(b)	Rules required related to methodologies, greenhouse gases and the coverage of sectors related to the calculation of emissions under Article 3, paragraph 7 ter	Participants agreed on consistency between the calculation of the assigned amount and of emissions in the provision related to Article 3, paragraph 7 ter
FCCC/TP/2013/9, paragraph 43(c)	Which types of unit shall be transferred to the cancellation account?	Participants agreed that the units should be assigned amount units

^a Ukraine's submission is available at http://unfccc.int/documentation/submissions_from_parties/items/5901.php.

Table 4
Addressing implications relating to share of proceeds

<i>Issue and/or relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
Rounding rules	<ul style="list-style-type: none"> • Up or down • Cumulative or non-cumulative 	<p>Rounding should be upwards</p> <p>Should be done on each transaction (non-cumulative)</p>
Nature of units levied for first transfers	<ul style="list-style-type: none"> • Part of the assigned amount units (AAUs) transferred for the first time • Other types of unit 	Part of AAUs
Levy on the first international transfer		Clarification of “international transfer” needed
Nature of units levied on issuance of emission reduction units	<ul style="list-style-type: none"> • Part of the emission reduction units (ERUs) issued • Other types of unit 	Part of ERUs
Transfer of the levied units to the Adaptation Fund account	<ul style="list-style-type: none"> • Not subject to a levy • Subject to a levy 	Not subject to a levy
The 2 per cent levy	<ul style="list-style-type: none"> • The 2 per cent levy is included in the first AAU transfers • The 2 per cent levy is additional to the first AAU transfers 	Should be clarified; some preference for additional
First transfer of AAUs between previous period surplus reserves	<ul style="list-style-type: none"> • Units never transferred in the first commitment period and the second commitment period subject to a levy • Units transferred in the first commitment period but not yet in second commitment period are subject to a levy • No levy on previous period surplus reserve transfers 	Some participants expressed their view that there should not be a levy on previous period surplus reserve transfers, while other participants expressed their view that there should be a levy on previous period surplus reserve transfers

<i>Issue and/or relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
Reporting on share of proceeds	FCCC/TP/2013/9, paragraph 53:	
	(a) Standard electronic format tables (SBSTA 38 considered this impact);	Yes, should be reported
	(b) Calculation of assigned amount, including decision 13/CMP.1, annex, paragraphs 11 and 12;	No response
	(c) Transfer and acquisition procedures, including decision 13/CMP.1, annex, paragraphs 30–37;	No response
	(d) Automated checks performed by the international transaction log, including decision 13/CMP.1, annex, paragraph 42;	Yes, automatic checks should be conducted
	(e) Information to be made publicly accessible, including decision 13/CMP.1, annex, paragraph 47;	Yes, should be included
	(f) Compilation and accounting database, including decision 13/CMP.1, annex, paragraph 58;	Yes, should be included
	(g) Information on Kyoto Protocol units reported annually, in accordance with decision 15/CMP.1, annex, paragraph 11	Yes, should be included

Abbreviation: SBSTA = Subsidiary Body for Scientific and Technological Advice.

Table 5
Addressing implications relating to increases in ambition as referred to in decision 1/CMP.8, paragraphs 7 and 8, and Article 3, paragraphs 1 ter and quater, in the Doha Amendment

<i>Issue and relevant existing decision</i>	<i>Option for addressing the implication</i>	<i>Participants' views</i>
Cancellation account Currently: decision 13/CMP.1, annex, paragraph 21	Specify whether, for the second commitment period, the national registry shall have (an) additional cancellation account(s) for the purpose of cancelling assigned amount units under Article 3, paragraphs 1 ter and quater, or use any of the accounts created in the national registry in accordance with decision 13/CMP.1, annex, paragraph 21(f)	Yes, should be addressed Potential clarification until when the calculation of the initial assigned amount can be revised
Subtractions from the assigned amount prior to compliance assessment Currently: decision 13/CMP.1, annex, paragraph 12	If necessary, include provisions for the subtraction of Kyoto Protocol units from the cancellation of Kyoto Protocol units in accordance with Article 3, paragraphs 1 ter and quater	Yes, should be addressed
Cancellation of units Currently: decision 13/CMP.1, annex, chapter II.C	If necessary, include provisions for the cancellation of Kyoto Protocol units from the cancellation of Kyoto Protocol units in accordance with Article 3, paragraphs 1 ter and quater	Yes, should be addressed
Publicly accessible information Currently: decision 13/CMP.1, annex, paragraph 47	Specify whether, for the second commitment period, decision 13/CMP.1, annex, paragraph 47(i) includes also the cancellation of assigned amount units under Article 3, paragraphs 1 ter and quater, or if new provisions are necessary	Yes, should be addressed
Compilation and accounting database Currently: decision 13/CMP.1, annex, paragraph 58	Specify whether, for the second commitment period, decision 13/CMP.1, annex, paragraph 58(i) includes also the cancellation of assigned amount units under Article 3, paragraphs 1 ter and 1 quater, or if new provisions are necessary	Yes, should be addressed
Reporting information on Kyoto Protocol units Currently: decision 15/CMP.1, annex, paragraph 11	Reflect the revised modalities for the second commitment period in decision 15/CMP.1, annex, paragraph 11	Yes, should be addressed

Annex II

Draft common reporting format tables for reporting emissions and removals from activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol

Owing to the complexity of and the importance of colour coding in the common reporting format tables for reporting emissions and removals from activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, including the two additional proposals for the tables on natural disturbances, they are not included in this document but can be downloaded from the UNFCCC website.¹

¹ <http://unfccc.int/meetings/warsaw_nov_2013/workshop/7845/php/view/documents.php>.