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**Órgano Subsidiario de Asesoramiento  
Científico y Tecnológico**

**42º período de sesiones**

Bonn, 1 a 11 de junio de 2015

Tema 9 b) del programa

**Cuestiones metodológicas relacionadas con el Protocolo de Kyoto:**

**Requisitos en materia de contabilidad, presentación de informes**

**y examen aplicables a las Partes incluidas en el anexo I de la**

**Convención que no tengan un compromiso cuantificado de limitación**

**y reducción de las emisiones para el segundo período de compromiso**

**Requisitos en materia de contabilidad, presentación  
de informes y examen aplicables a las Partes incluidas  
en el anexo I de la Convención que no tengan un  
compromiso cuantificado de limitación y reducción de  
las emisiones para el segundo período de compromiso**

**Proyecto de conclusiones propuesto por la Presidencia**

1. El Órgano Subsidiario de Asesoramiento Científico y Tecnológico (OSACT) prosiguió su examen de los requisitos en materia de contabilidad, presentación de informes y examen aplicables a las Partes incluidas en el anexo I de la Convención que fuesen también Partes en el Protocolo de Kyoto y que no tuvieran un compromiso cuantificado de limitación y reducción de las emisiones para el segundo período de compromiso del Protocolo de Kyoto, según lo acordado en el OSACT 41<sup>1</sup>.
2. El OSACT inició su examen de los requisitos aplicables a esas Partes con respecto a las cuestiones señaladas en el capítulo V.G del documento FCCC/TP/2014/6, en particular con respecto a las cuestiones abordadas en los textos que figuran en el anexo.
3. El OSACT avanzó en sus trabajos relativos a las cuestiones a que se hace referencia en el párrafo 2 *supra* pero no pudo concluirlos. Convino en seguir examinando esas cuestiones en su 43<sup>er</sup> período de sesiones (noviembre-diciembre de 2015), teniendo en cuenta los textos que figuran en el anexo.

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<sup>1</sup> FCCC/SBSTA/2014/5, párr. 83.

## Anexo

*[Inglés únicamente]*

### **Accounting, reporting and review requirements for Parties included in Annex I to the Convention without a quantified emission limitation and reduction commitment for the second commitment period**

#### **Texts received from Parties\***

#### Contents

	<i>Page</i>
I. Text received from the European Union .....	3
II. Text received from New Zealand .....	4
III. Text received from the Russian Federation .....	5
IV. Text received from Saudi Arabia on behalf of the Arab Group .....	7
V. Text received from South Africa and Saint Lucia on behalf of the Alliance of Small Island States .....	8

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\* These texts have been reproduced as received and without formal editing.

## I. Text received from the European Union

EU proposal for text for a Draft CMP Decision on the SBSTA item 9(b):

*Recalling* Articles 5, 7 and 8 of the Kyoto Protocol

*Also recalling* decision 1/CMP.8, 2/CMP.8, 6/CMP.9 and decisions 14/CMP.1, 15/CMP.1, 19/CMP.1, 20/CMP.1, 22/CMP.1 as amended by the draft decisions

*Recalling* the importance of transparent and accurate reporting by all Annex I Parties to the Kyoto Protocol

1. *Affirms* that, each Party included in Annex I that is also a Party to the Kyoto Protocol shall continue to include in its annual greenhouse gas (GHG) inventory supplementary information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry (LULUCF) activities under Article 3, paragraph 3, of the Kyoto Protocol, forest management under Article 3, paragraph 4, of the Kyoto Protocol and any elected activities under Article 3, paragraph 4, of the Kyoto Protocol in accordance with Article 5, paragraph 2, of the Kyoto Protocol in accordance with Decision 2/CMP.8 and Decision 6/CMP.9.
2. *Decides* that Annex I Parties without a QELRC for CP2 shall provide information on which voluntary activities under Article 3, paragraph 4 they will include in their reporting for CP2, indicate if they will be applying the provisions for national disturbances and carbon equivalent forests in their reporting during CP2 at the latest in their second inventory submission for the second commitment period.
3. *Affirms* that, a Party without a QELRC for CP2, shall continue to provide information of the national system or changes thereof in accordance with the decision 15/CMP.1 as amended by 2/CMP.8 and x/CMP.11.
4. *Decides* that a Party without QELRC for CP2 shall continue to provide relevant information on its national registry, or changes thereof, and including information on the units in registry, in accordance with decisions 13/CMP.1, 14/CMP.1 and 15/CMP.1 as amended by the decision x/CMP.11 if their registry is connected to the ITL at any point of the relevant calendar year.
5. *Affirms* that, a Party without QELRC for CP2 shall continue to provide supplementary information relevant to Article 7, paragraph 2 of the Kyoto Protocol, in their national communications submitted under the UNFCCC.
6. *Affirms* that, the reviews of information submitted under Article 7 by a Party included in Annex I without a commitment for CP2 shall continue to be conducted in accordance with Decision 22/CMP.1, as amended by decision -/CMP.11 (ref to draft decision under 9(a)).
7. *Affirms also*, that the ERT conducting the greenhouse gas inventory reviews mentioned in the para above, shall continue to implement adjustments, where needed, according to decision 20/CMP.1 as amended by decision -/CMP.11.

## II. Text received from New Zealand

Draft decision X/CMP.11

The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,

*Recalling* Articles 5, 7 and 8,

*Also recalling* decisions 13/CMP.1, 15/CMP.1, 19/CMP.1, 22/CMP.1, 1/CMP.8, 2/CMP.8 and 6/CMP.9,

*Noting* decision X/CMP.11,

*Emphasising* the importance of reporting transparent and accurate information by Annex I Parties,

1. *Decides* that Annex I Parties without commitments inscribed in the third column of Annex B who elect to maintain the connection between their national registries and the international transaction log shall submit standard electronic format tables in conjunction with annual inventory submissions for the second commitment period, in accordance with decisions 15/CMP.1 and X/CMP.11.
2. *Urges* Annex I Parties without a commitment inscribed in the third column of Annex B to continue to report all supplementary information under Article 7, paragraph 1, in accordance with decisions 15/CMP.1 and X/CMP.11.
3. *Confirms* that the information submitted under Article 7 by Annex I Parties without a commitment inscribed in the third column of Annex B shall be reviewed by expert review teams, in accordance with Article 8 and decisions 22/CMP.1 and X/CMP.11.

### III. Text received from the Russian Federation

Proposal on inclusion of placeholders with paragraphs in the document FCCC/KP/CMP/2014/L.6 that would contain the clarification of the relevance of the CMP decision to the Annex I Parties that are the Parties to the Kyoto Protocol, which do not have quantified emission reduction commitments in the second commitment period of the Protocol, in a view of further re-issuance of the updated document

**p. 2 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder after paragraph 3 with a clarification of which Annexes have the relevance to the Kyoto Protocol Parties, which have no commitments in the second commitment period.

**p. 4 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder after paragraph 11 with a clarification of the procedure of submission/non-submission of SEF by the Annex I Parties that are Kyoto Protocol Parties, which have no commitments in the second commitment period.

**p. 15 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder after paragraph 1 with a clarification of the procedure of submission/non-submission of SEF by the Annex I Parties that are Kyoto Protocol Parties, which have no commitments in the second commitment period.

**Note: p. 25 of the document FCCC/KP/CMP/2014/L.6:** Paragraphs 1, 2 (18) and 3 to be revised to indicate their reference to the Annex I Parties that are Kyoto Protocol Parties, which have undertaken commitments in the second commitment period.

**p. 28 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder after paragraph 5 with a clarification that the adjustments are not applicable to the Annex I Parties that are Kyoto Protocol Parties, which have no commitments in the second commitment period.

**p. 29 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder in front of paragraph 3 with a clarification that the review of the report to facilitate calculation of the assigned amount is not applicable to the Annex I Parties that are Kyoto Protocol Parties, which have no commitments in the second commitment period.

**p. 30 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder in front of paragraph 5 with a clarification that the review of the national registry generally is not applicable to the Annex I Parties that are Kyoto Protocol Parties, which have no commitments in the second commitment period. However, the ERT could undertake the review, if the Annex I Party without commitments under the CP2 of the Kyoto Protocol issues a formal request for such review.

**p. 30 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder in front of paragraph 8 with a clarification that the review of the standard independent assessment reports is not applicable to the Annex I Parties that are Kyoto Protocol Parties, which have no commitments in the second commitment period. However,

the ERT could undertake the review, if the Annex I Party without commitments under the CP2 of the Kyoto Protocol issues a formal request for such review.

**p. 32 of the document FCCC/KP/CMP/2014/L.6:** Sub-item “b” paragraph 60 under paragraph 16 should be revised to take into account the issues which have no relevance to the Annex I Party without commitments under the CP2 of the Kyoto Protocol and the Party’s formal request for review of the elements of supplementary information under the Kyoto Protocol that have been submitted.

**p. 34 of the document FCCC/KP/CMP/2014/L.6:** Insert a placeholder after paragraph 2 with a clarification that the adjustments are not applicable to the Annex I Parties that are Kyoto Protocol Parties, which have no commitments in the second commitment period.

#### **IV. Text received from Saudi Arabia on behalf of the Arab Group**

KSA Proposal as a Draft Decision on SBSTA item 9(b)

The Conference of the Parties serving as the meeting of the Parties of the Kyoto Protocol,

*Recalling* Articles 3, 5, 7 and 8 of the Kyoto Protocol,

*Also recalling* decisions 15/CMP.1, 22/CMP.1 and 31/CMP.1,

*Emphasizing* the importance of reporting transparent and accurate information by Annex I Parties to the Kyoto Protocol,

1. *Affirms* that Annex I Parties who are also Parties to the Kyoto Protocol without commitments inscribed in the third column of Annex B shall ensure that their aggregate anthropogenic carbon dioxide equivalent emissions of the greenhouse gases listed in Annex A do not exceed their assigned amounts, calculated pursuant to their quantified emission limitation and reduction commitments listed under the second column of Annex B, during the second commitment period.
2. *Affirms* that Annex I Parties who are also Parties to the Kyoto Protocol without commitments inscribed in the third column of Annex B shall implement paragraph 1 of this decision X/CMP.11 in such a way as to minimize adverse social, environmental and economic impacts and the impacts of response measures on developing country Parties.
3. *Requests* Annex I Parties who are also Parties to the Kyoto Protocol without commitments inscribed in the third column of Annex B to report information related to the implementation of paragraphs 1 and 2 of this decision X/CMP.11 as a part of the necessary supplementary information under Article 7, paragraph 1 and in accordance with decision 15/CMP.1.
4. *Decides* that the information submitted under Article 7 by Annex I Parties without a commitment inscribed in the third column of Annex B shall be reviewed by expert review teams, in accordance with Article 8 and decisions 22/CMP.1.
5. *Affirms* that Annex I Parties who are also Parties to the Kyoto Protocol without commitments inscribed in the third column of Annex B shall continue to provide supplementary information relevant to Article 7, paragraph 2 of the Kyoto Protocol, in their national communications submitted under the UNFCCC.

## **V. Text received from South Africa and Saint Lucia on behalf of the Alliance of Small Island States**

Textual Inputs for inclusion in the Annex to SBSTA 9(b) (South Africa and Saint Lucia)

1. *Reaffirms* that, for purposes of the second commitment period, each Party included in Annex I of the Convention that is also a Party to the Kyoto Protocol, and which does not have a quantified emission limitation or reduction commitment inscribed in column three of Annex B as contained in Annex I to decision 1/CMP.8, does not have an assigned amount for the second commitment period.
  2. *Reaffirms* that, for the purposes of the second commitment period, each Party included in Annex I of the Convention that is also a Party to the Kyoto Protocol, and which does not have a quantified emission limitation or reduction commitment inscribed in column three of Annex B as contained in Annex I to decision 1/CMP.8, shall report on, but not account for, emissions and removals in the land sector under Article 3.
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