



Status report of the annual inventory of Germany

1. This status report was prepared by the secretariat pursuant to decision 22/CMP.1 in conjunction with decision 4/CMP.11, as part of the initial check of Germany's annual inventory, submitted in accordance with decisions 24/CP.19 and 15/CMP.1 in conjunction with decisions 3/CMP.11 and 2/CMP.8. It reflects the content of the 2017 inventory submission as submitted by the Party (dates of submission are provided in the tables on pages 2 and 3).

2. In this report, the following abbreviations are used:

CRF: common reporting format

GHG: greenhouse gas

HWP: harvested wood products

KP-LULUCF: LULUCF emissions and removals from activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol

LULUCF: land use, land-use change and forestry

IPPU: industrial processes and product use

NIR: national inventory report

SBDT: sectoral background data tables

SEF: standard electronic format

SWDS: solid waste disposal sites

Kyoto Protocol units

AAU: assigned amount unit

ERU: emission reduction unit

RMU: removal unit

CER: certified emission reduction

ICER: long-term certified emission reduction

tCER: temporary certified emission reduction

Notation keys

C: confidential

IE: included elsewhere

NA: not applicable

NE: not estimated

NO: not occurring

Gases

CO₂: carbon dioxide

CH₄: methane

N₂O: nitrous oxide

HFCs: hydrofluorocarbons

PFCs: perfluorocarbons

MIX: Unspecified mix of HFCs and PFCs

SF₆: sulphur hexafluoride

NF₃: nitrogen trifluoride

NO_x: nitrogen oxides

CO: carbon monoxide

NMVOCs: non-methane volatile organic compounds

SO₂: sulphur dioxide



GREENHOUSE GAS INVENTORY SUBMISSION													
General information		Date of receipt			Date of resubmission				Comments				
	NIR	13 April 2017											
	CRF tables ^a	11 April 2017											
	Additional information ^b	13 April 2017							Files submitted: Annex H - Test Report for EUCR software.docx; Annex A - CSEUR.pdf; Annex A - CP2 SEF Tables.docx; Annex B - Changes from EUCR v7.0.1-v8.0.7.xlsx; Annex A - CP2 SEF Tables.png; Thuenen_Report_46_Tables_Submission_2017.xls; Thuenen_Report_46_Submission_2017.pdf				
	CRF tables provided for years	1990–2015											
	Base year or period ^c	1990	Base year for HFCs, PFCs and SF ₆ ^d			1995				Base year for NF ₃ ^e		1995	
	Gases covered	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	MIX	SF ₆	NF ₃	NO _x	CO	NMVOCs	SO ₂
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
NIR	Description	The organization of the NIR generally follows the structure outlined in the UNFCCC Annex I inventory reporting guidelines. ^f											
	Language of NIR	English											
CRF tables	Source categories accounting for 7% or more of Party's aggregate emissions from sources included in Annex A to the Kyoto Protocol	No missing source category accounting for 7 per cent of more has been identified											

^a CRF tables are contained in annex II to decision 24/CP.19.

^b Additional information can be any information submitted by a Party in conjunction with the NIR or CRF tables.

^c Parties included in Annex I to the Convention undergoing the process of transition to a market economy may use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

^d A Party may select 1995 as the base year for HFC, PFC and SF₆ gases in accordance with Article 3, paragraph 8, of the Kyoto Protocol.

^e A Party may select 1995 or 2000 as the base year for NF₃ in accordance with Article 3, paragraph 8 bis of the Doha Amendment.

^f "UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention" (decision 24/CP.19).

^g In accordance with decision 15/CMP.1, para. 3(b), in conjunction with decision 3/CMP.11.

SUBMISSION OF SUPPLEMENTARY INFORMATION UNDER ARTICLE 7, PARAGRAPH 1, OF THE KYOTO PROTOCOL				
Reporting of supplementary information		Date of receipt	Date of resubmission	Comments
	KP-LULUCF information ^a	13 April 2017		NIR chapter 11
	KP-LULUCF CRF tables ^b	11 April 2017		KP-LULUCF CRF tables provided for years 1990–2015
	Information on Kyoto units (ERUs, CERs, RMUs and AAUs) ^c	13 April 2017		NIR chapter 12
	SEF tables ^d with Kyoto Protocol units	13 April 2017		Year reported: 2016 SEF table for CP1 (reported year 2016) submitted on 2 May 2017 and resubmitted on 3 May 2017
	Changes in national system ^e	13 April 2017		NIR chapter 13
	Changes in national registry ^e	13 April 2017		NIR chapter 14
	Minimization of adverse impacts ^e	13 April 2017		NIR chapter 15

^a Parties are required to include in their annual submission information on anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, in accordance with decision 2/CMP.8, annex II, paragraphs 1–5.

^b Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, forest management and, if any, elected activities under Article 3, paragraph 4. Parties may also elect to report these tables for the base year or 1990.

^c Parties are required to include in their annual submission information on ERUs, CERs, tCERs, ICERs, AAUs and RMUs, in accordance with decision 15/CMP.1, annex, chapter I.E, in conjunction with annex II to decision 3/CMP.11.

^d SEF tables for reporting Kyoto Protocol units, as required by annex II to decision 3/CMP.11.

^e The requirements for Parties to report on changes in national systems in accordance with Article 5, paragraph 1, of the Kyoto Protocol, changes in national registries, and the minimization of adverse impacts in accordance with Article 3, paragraph 14, of the Kyoto Protocol, are set out in decision 15/CMP.1, annex, chapters I.F, I.G and I.H respectively, in conjunction with annex II to decision 3/CMP.11.

PART I												
Provision of information for the latest reported inventory year in the common reporting format: 2015												
	Energy		IPPU		Agriculture		LULUCF		KP-LULUCF ^a		Waste	
	Sectoral report tables	1	✓	2(I)	✓	3	✓	4	✓	NIR-1	✓	5
			2(II)	✓								
Sectoral background data tables	1.A(a)	✓	2(I).A-H	✓	3.A	✓	4.1	✓	NIR-2	✓	5.A	✓
	1.A(b)	✓	2(II).B-H	✓	3.B(a)	✓	4.A	✓	NIR-3	✓	5.B	✓
	1.A(c)	✓			3.B(b)	✓	4.B	✓	4(KP) Recalculations		5.C	✓
	1.A(d)	✓			3.C	✓	4.C	✓	4(KP)	✓	5.D	✓
	1.B.1	✓			3.D	✓	4.D	✓	4(KP-I)A.1	✓		
	1.B.2	✓			3.E	✓	4.E	✓	4(KP-I)A.1.1	✓		
	1.C	✓			3.F	✓	4.F	✓	4(KP-I)A.2	✓		
	1.D	✓			3.G-I	✓	4(I)	✓	4(KP-I)A.2.1	✓		
							4(II)	✓	4(KP-I)B.1	✓		
							4(III)	✓	4(KP-I)B.1.1	✓		
							4(IV)	✓	4(KP-I)B.1.2	✓		
							4(V)	✓	4(KP-I)B.1.3	✓		
									4(KP-I)B.2	✓		
									4(KP-I)B.3	✓		
								4(KP-I)B.4	✓			
								4(KP-I)B.5	✓			
								4(KP-I)C	✓			
								4(KP-II)1	✓			
								4(KP-II)2	✓			

PART I									
Provision of information for the latest reported inventory year in the common reporting format: 2015 (continued)									
					4(KP-II)3	✓			
					4(KP-II)4	✓			
					Accounting table	✓			
	Summary tables	Summary table 1.A	✓	Summary table 2	✓	Summary table 3	✓		
	Other tables	Table 6 (Indirect emissions of N ₂ O and CO ₂)	✓	Table 7 (Key categories)	✓	Table 8 (Recalculation)			
	Table 9 (Completeness)	✓	Table 10 (Emission trends)	✓					
Comments	Key categories are reported in the NIR with differences compared to CRF Table 7 that may lead to inconsistencies, e.g. in the level of aggregation								
<i>Totals</i>	<i>Provided for gases</i>	CO ₂ ✓	CH ₄ ✓	N ₂ O ✓	HFCs ✓	PFCs ✓	MIX ✓	SF ₆ ✓	NF ₃ ✓
	<i>Provided for years</i>	1990–2015	1990–2015	1990–2015	1990–2015	1990–2015	1990–2015	1990–2015	1990–2015
<i>CO₂</i>	<i>Comparison of CO₂ emissions from fuel combustion</i>	<i>Reference approach</i>	<i>Sectoral approach</i>	<i>Difference more than 2%</i>	<i>If difference is more than 2% explanatory information provided in CRF table 1.A(c)</i>				
		✓	✓						
<i>HFCs and PFCs</i>	<i>Disaggregation by species</i>	<i>HFCs</i>	<i>PFCs</i>						
		✓	✓						
<i>Notation keys</i>	<i>Used in</i>	<i>Summary table 1.A</i>	✓	<i>Sectoral report tables</i>	✓	<i>Sectoral background data tables</i>	✓		
	Comments								

^a Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.9.

		PART II															
		Provision of common reporting format tables for years reported															
		Years															
		Base year ^a	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Comments
Energy	Sectoral report: Table 1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	SBDT	Table 1.A(a)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.A(b)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.A(c)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.A(d)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.B.1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.B.2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 1.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2015. For these years the notation key NO is used.
		Table 1.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
IPPU	Sectoral reports:	Table 2(I)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 2(II)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	SBDT	Table 2(I).A–H	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 2(II).B–H	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		

PART II

Provision of common reporting format tables for years reported (continued)

		Years														Comments		
		Base year ^a	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		2015	
Agriculture	SBDT	Sectoral report: Table 3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.B(a)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.B(b)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2015. For these years the notation key NO is used.
		Table 3.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 3.E	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2015. For these years the notation key NO is used.
		Table 3.F	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2015. For these years the notation key NO is used.
		Table 3.G-I	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

PART II																	
Provision of common reporting format tables for years reported (continued)																	
	Base year ^a	Years														Comments	
		1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
LULUCF	Sectoral report: Table 4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	SBDT	Table 4.1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.E	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.F	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4.G	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4(I)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2015. For these years the notation key NO is used.
		Table 4(II)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4(III)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4(IV)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Table 4(V)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

PART II

Provision of common reporting format tables for years reported (continued)

		Years				Comments	
		Base year ^a	2013	2014	2015		
KP-LULUCF	Sectoral report:	Table NIR-1	✓	✓	✓	✓	
		Table NIR-2	✓	✓	✓	✓	
		Table NIR-3	✓	✓	✓	✓	
		Table 4(KP) Recalculat ions	✓	✓	✓		
		Table 4(KP)	✓	✓	✓	✓	
	SBDT	Table 4(KP-I)A.1	✓	✓	✓	✓	
		Table 4(KP-I)A.1.1	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990, 2013–2015. For these years the notation key NA is used.
		Table 4(KP-I)A.2	✓	✓	✓	✓	
		Table 4(KP-I)A.2.1	✓	✓	✓	✓	
		Table 4(KP-I)B.1	✓	✓	✓	✓	
		Table 4(KP-I)B.1.1	✓	✓	✓	✓	
		Table 4(KP-I)B.1.2	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990, 2013–2015. For these years the notation key NA is used.

PART II						
Provision of common reporting format tables for years reported (continued)						
		Years				
		Base year ^a	2013	2014	2015	Comments
	Table 4(KP-I)B.1.3	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990, 2013–2015. For these years the notation key NA is used.
	Table 4(KP-I)B.2	✓	✓	✓	✓	
	Table 4(KP-I)B.3	✓	✓	✓	✓	
	Table 4(KP-I)B.4	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990, 2013–2015. For these years the notation key NA is used.
	Table 4(KP-I)B.5	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990, 2013–2015. For these years the notation key NA is used.
	Table 4(KP-I)C	✓	✓	✓	✓	
	Table 4(KP-II)1	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990, 2013–2015. For these years the notation keys NA and NO are used.
	Table 4(KP-II)2	✓	✓	✓	✓	
	Table 4(KP-II)3	✓	✓	✓	✓	
	Table 4(KP-II)4	✓	✓	✓	✓	
	Table Accounting	✓	✓	✓	✓	

PART II

Provision of common reporting format tables for years reported (continued)

		Years															Comments
		Base year ^a	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Waste	Sectoral report: Table 5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	SBDT																
	Table 5.A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 5.B	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 5.C	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	No numerical data are reported in this table for the years 1990–2015. For these years the notation keys NA and NO are used.
Table 5.D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		

PART II																	
Provision of common reporting format tables for years reported (continued)																	
		Years															
		Base year ^a	1990	1991	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Comments
Summary and other tables	Summary table 1.A (Report for national GHG inventories)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Summary table 2 (CO ₂ equivalent emissions)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Summary table 3 (Methods/emission factors)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 6 (Indirect emissions of N ₂ O and CO ₂)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 7 (Key categories)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 8 (Recalculation – recalculated data)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 9 (Completeness)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Table 10 (Trends)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

^a Parties included in Annex I to the Convention undergoing the process of transition to a market economy may use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decision 24/CP.19.

PART III						
Provision of information relating to recalculations						
Table 8 (Recalculated data)	✓	Comments	Explanatory information relating to recalculations is provided in chapter 10 of the NIR			
Recalculation reported for years	1990–2014					
Recalculated sectors/gases	Energy	IPPU	Agriculture	LULUCF	Waste	KP-LULUCF
CO ₂	✓	✓	✓	✓		✓
CH ₄	✓	✓	✓	✓	✓	✓
N ₂ O	✓	✓	✓	✓	✓	✓
HFCs		✓				
PFCs		✓				
Unspecified mix of HFCs and PFCs		✓				
SF ₆		✓				
NF ₃						
Percentage difference in aggregate GHG emissions	Base-year estimate: ^a	Including LULUCF:	0.09%	Excluding LULUCF:	0.09%	
	Latest recalculated year: ^b	Including LULUCF:	0.29%	Excluding LULUCF:	0.28%	

^a Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decision 24/CP.19.

^b The latest recalculated year is the submission year minus three years.

PART IV				
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol				
		Provided	Observation	
Reporting requirements under decision 2/CMP.8, annex II, paragraphs 1-5	Emissions by sources and removals by sinks are clearly distinguished from emissions from categories included in Annex A to the Kyoto Protocol		✓	
	Information on how inventory methodologies have been applied taking into account the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and any relevant supplementary guidance recognizing the principles laid out in decision 16/CMP.1.		✓	
	Information on the geographical location of the boundaries of areas that encompass:			
		Units of land subject to activities under Article 3, paragraph 3	✓	
		Units of land subject to activities under Article 3, paragraph 3, which would otherwise be included in land subject to forest management or elected activities under Article 3, paragraph 4	✓	
		Land subject to forest management or elected activities under Article 3, paragraph 4	✓	
	Information on the spatial assessment unit for determining the area of accounting for afforestation, reforestation and deforestation		✓	
	Information on GHG emissions/removals resulting from activities under Article 3, paragraph 3, and Article 3, paragraph 4, for all geographical locations reported in the current and previous years since the beginning of the commitment period or the onset of the activity, whichever comes later.		✓	
	Information on carbon pools (above-ground/below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for.		✓	
	When a Party applies the provisions for natural disturbances, information demonstrating that these emissions in any single year exceed the background level(s), including a margin, where needed. For this purpose the Party shall include information showing:			
		That all lands subject to exclusion due to natural disturbances are identified	✓	The Party does not apply the provisions for natural disturbances
		How annual emissions resulting from natural disturbances and the subsequent removals are estimated and excluded from accounting	✓	The Party does not apply the provisions for natural disturbances
		That no land-use change has occurred on lands for which the provisions in decision 2/CMP.7, annex, paragraph 33, are applied	✓	The Party does not apply the provisions for natural disturbances

PART IV			
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol (continued)			
		<i>Provided</i>	<i>Observation</i>
	That events and circumstances were beyond the control of the Party	✓	The Party does not apply the provisions for natural disturbances
	The efforts taken to rehabilitate the land for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied	✓	The Party does not apply the provisions for natural disturbances
	That emissions associated with salvage logging were not excluded from accounting	✓	The Party does not apply the provisions for natural disturbances
If not accounted for by instantaneous oxidation, information on GHG emissions/removals resulting from changes in the HWP pool accounted for in accordance with decision 2/CMP.7, including:			
	Activity data for the HWP categories used for estimating the pool removed from domestic forests, for domestic consumption and for export	✓	
	Half-lives used in estimating emissions/removals for the HWP categories used	✓	
	Whether emissions from HWP originating from forests prior to the start of the second commitment period have been included in the accounting, if the forest management reference level is based on a projection	✓	
	How emissions from the HWP pool accounted for in the first commitment period on the basis of instantaneous oxidation have been excluded from the accounting for the second commitment period	✓	
	How the HWP resulting from deforestation have been accounted on the basis of instantaneous oxidation	✓	
	How CO ₂ emissions from HWP in SWDS and from wood harvested for energy purposes have been accounted on the basis of instantaneous oxidation	✓	
	How emissions/removals from changes in the HWP pool accounted for do not include imported HWP	✓	
Information on anthropogenic GHGs from LULUCF activities under Article 3, paragraph 3, and Article 3, paragraph 4, factoring out removals from:			
	Elevated CO ₂ concentrations above pre-industrial levels	✓	

PART IV			
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol (continued)			
		<i>Provided</i>	<i>Observation</i>
	Indirect nitrogen deposition	✓	
	The dynamic effects of age structure resulting from activities prior to 1 January 1990	✓	
	Specific information to be reported for activities under Article 3, paragraph 3:		
	Activities under Article 3, paragraph 3, that began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced	✓	
	How harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation	✓	
	Specific information to be reported for activities under Article 3, paragraph 4:		
	Activities under Article 3.4 that occurred since 1 January 1990 and are human induced	✓	
	Cropland management, grazing land management, revegetation, wetland drainage and rewetting: emissions/removals reported for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported	✓	
	Emissions/removals from activities under Article 3, paragraph 4, are not accounted for under activities under Article 3, paragraph 3	✓	
	Information on how emissions arising from the conversion of natural forests to planted forests are accounted for	✓	
	Methodological consistency between the reference level and reporting for forest management	✓	
	Technical corrections made pursuant to decision 2/CMP.7, annex, paragraph 14	✓	
	Forest management: if emissions/removals from the harvest and conversion of forest plantations to non-forest land were included, information how requirements set out in decision 2/CMP.7, annex, paragraphs 37–39 were met, including:		
	The identification of all lands and associated carbon pools subject to decision 2/CMP.7, annex, paragraph 37, including the georeferenced location and year of conversion	✓	The Party clarified it does not apply the provision of carbon equivalent forests

PART IV				
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol (continued)				
			<i>Provided</i>	<i>Observation</i>
			A demonstration that the forest plantation was first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990, and, if the forest plantation was re-established, that this last occurred on forest land through direct human-induced planting and/or seeding after 1 January 1960	✓ The Party clarified it does not apply the provision of carbon equivalent forests
			A demonstration that a new forest of at least equivalent area to the harvested forest plantation is established through direct human-induced planting and/or seeding of non-forested land that did not contain forest on 31 December 1989	✓ The Party clarified it does not apply the provision of carbon equivalent forests
			A demonstration that this newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation, and, if not, a debit would be generated under Article 3, paragraph 4	✓ The Party clarified it does not apply the provision of carbon equivalent forests