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Report on the review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol of Liechtenstein

Note by the expert review team

Summary

According to decision 2/CMP.8, each Party with a quantified emission limitation and reduction commitment inscribed in the third column of Annex B to the Kyoto Protocol, as contained in annex I to decision 1/CMP.8, shall submit to the secretariat a report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol. In accordance with decision 22/CMP.1, annex, paragraph 11, in conjunction with decision 4/CMP.11, the report to facilitate the calculation of the assigned amount is subject to a review. This report presents the results of the technical review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol, conducted by an expert review team in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”. The review took place from 26 September to 1 October 2016 in Bonn, Germany.

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I. Introduction¹

1. The review of the report to facilitate the calculation of the assigned amount for the second commitment period of the Kyoto Protocol (hereinafter referred to as the report to facilitate the calculation of the assigned amount) of Liechtenstein was organized by the UNFCCC secretariat, in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol”.² The review took place from 26 September to 1 October 2016 in Bonn, Germany, and was coordinated by Mr. Nalin Srivastava and Mr. Jongikhaya Witi (UNFCCC secretariat). Table 1 provides information on the composition of the expert review team (ERT) that conducted the review of Liechtenstein.

2. A draft version of this report was communicated to the Government of Liechtenstein, which provided comments that were considered and incorporated, as appropriate, into this final version of the report.

Table 1

Composition of the expert review team that conducted the review of Liechtenstein

<i>Area of expertise</i>	<i>Name</i>	<i>Party</i>
Generalist	Mr. Manfred Ritter	Austria
	Ms. Melissa Weitz	United States of America
Energy	Ms. Kristien Aernouts	Belgium
	Mr. Constantin Harjeu	Romania
	Ms. Lungile Glodine Manzini	South Africa
	Mr. Vishwa Bandhu Pant	India
	Mr. Steve Smyth	Canada
IPPU	Mr. Thapelo Clifford Mohale Letete	South Africa
	Ms. Ingrid Person Rocha e Pinho	Brazil
Agriculture	Mr. Jorge Lam Alvarez	Peru
	Mr. Kingsley Kwako Amoako	Ghana
	Ms. Yue Li	China
LULUCF	Ms. Sekai Ngarize	Zimbabwe
	Mr. Walter Oyhantcabal	Uruguay
	Mr. Atsushi Sato	Japan
Waste	Ms. Fatma Betül Demirok	Turkey
	Mr. Excellent Hachileka	Zambia

¹ At the time of publication of this report, Liechtenstein had submitted the instrument of ratification of the Doha Amendment; however, the amendment had not yet entered into force. The implementation of the provisions of the Doha Amendment is therefore considered in this report in the context of decision 1/CMP.8, paragraph 6, pending the entry into force of the amendment.

² Decision 22/CMP.1 and its annex and any revisions contained in decision 4/CMP.11 and its annex I.

<i>Area of expertise</i>	<i>Name</i>	<i>Party</i>
	Mr. Hans Oonk	Netherlands
Lead reviewers	Mr. Pant	
	Ms. Weitz	

Abbreviations: IPPU = industrial processes and product use, LULUCF = land use, land-use change and forestry.

II. Summary of the reporting on mandatory elements in the report to facilitate the calculation of the assigned amount

3. Table 2 provides a summary of the ERT's assessment of the reporting of mandatory elements by Liechtenstein in its report to facilitate the calculation of the assigned amount. Key data and elections by the Party are included in table 4.

Table 2

Expert review team's assessment of the reporting of mandatory elements by Liechtenstein in its report to facilitate the calculation of the assigned amount

<i>Item</i>	<i>Comment</i>	
<i>General Party information</i>		
Dates of submission		Original submission: 15 April 2016 Revised submission: 19 December 2016
Are there any missing categories or issues related to completeness ^a in the reporting of GHG emissions by sources and removals by sinks for the base year or period?	Yes	For further information, see document FCCC/ARR/2016/LIE
Was the GHG inventory recalculated in accordance with decision 4/CMP.7 for all years from 1990 to the most recent year available?	Yes	
Did the Party report the base year for NF ₃ ?	Yes	See annex I, table 4
<i>Information related to the assigned amount and the commitment period reserve</i>		
Was the assigned amount in the original submission calculated in accordance with Article 3, paragraph 8, of the Kyoto Protocol, Article 3, paragraphs 7 bis and 8 bis, as contained in the Doha Amendment, and decision 13/CMP.1 in conjunction with decision 3/CMP.11?	No	See annex I, table 4. For further information, see ID#1 in table 3
Has the Party reported in the original submission the difference between the assigned amount for the second commitment period and average annual emissions for the first three years of the first commitment period, multiplied by 8?	Yes	See annex I, table 4
Has the Party indicated in the original submission the approach ^b used to calculate average annual emissions for the first three years of the first commitment period?	Yes	See annex I, table 4

<i>Item</i>		<i>Comment</i>
Did land-use change and forestry constitute a net source of GHG emissions in the base year, and therefore did the Party include emissions from deforestation in the calculation of the assigned amount?	Yes	For further information, see ID#1 in table 3
Was the commitment period reserve in the original submission calculated in accordance with the annex to decision 18/CP.7, the annex to decision 11/CMP.1, the annex to decision 13/CMP.1, paragraph 8 quinquies, and decision 1/CMP.8, paragraph 18?	No	See annex I, table 4. For further information, see ID#2 in table 3
<i>Information related to activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol</i>		
If the Party identified activities elected under Article 3, paragraph 4, of the Kyoto Protocol, are these elections in accordance with decision 2/CMP.7, annex, paragraphs 6–8?	Yes	See annex I, table 4
Do the activities elected under Article 3, paragraph 4, of the Kyoto Protocol for the second commitment period include at least those activities elected for the first commitment period?	Yes	
Is information reported on how the national system under Article 5, paragraph 1, of the Kyoto Protocol will identify land areas associated with all additional elected activities and how the Party ensures that land that was accounted for in the first commitment period continues to be accounted for in the second commitment period?	No	For further information, see ID#3 in table 3
Has the Party identified for each activity under Article 3, paragraphs 3 and 4, of the Kyoto Protocol whether it intends to account annually or for the entire commitment period?	Yes	See annex I, table 4
Did the Party provide information on the forest management reference level, including, if appropriate, information on technical corrections and information on how emissions from harvested wood products originating from forests prior to the start of the second commitment period have been calculated in the reference level?	Yes	See annex I, table 4
Has the Party reported the quantity amounting to 3.5% of the base year GHG emissions, excluding LULUCF, in the original submission?	Yes	See annex I, table 4
Did the Party indicate whether it intends to apply the provisions to exclude emissions from natural disturbances for the accounting for afforestation and reforestation and/or forest management and provide the relevant information in accordance with decision 2/CMP.7, annex, paragraph 33?	Yes	See annex I, table 4
<i>Information related to the national system and national registry</i>		
Was a description of the national system provided, in accordance with the guidelines for national systems under Article 5, paragraph 1, of the Kyoto Protocol?	NA	This information was already reported and reviewed as part of the initial review of the report to facilitate the calculation of the assigned amount for

<i>Item</i>		<i>Comment</i>
		the first commitment period and did not need to be reported
Was a description of the national registry provided, in accordance with the requirements contained in the annex to decision 13/CMP.1, the annex to decision 5/CMP.1 and the technical standards for data exchange between registry systems adopted by the CMP?	NA	This information was already reported and reviewed as part of the initial review of the report to facilitate the calculation of the assigned amount for the first commitment period and did not need to be reported

Abbreviations: CMP = Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, NA = not applicable.

^a Issues related to missing categories and completeness are only for those categories for which methods are available in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

^b Parties may elect to calculate average annual emissions for the first three years of the first commitment period by including either the gases and sources listed in Annex A to the Kyoto Protocol, or the GHGs, sectors and source categories used to calculate the assigned amount for the second commitment period.

III. Technical assessment of the elements reviewed

4. In accordance with decision 22/CMP.1, and in conjunction with decisions 4/CMP.11 and 10/CMP.11, the review of the report to facilitate the calculation of the assigned amount for Liechtenstein has been undertaken together with the review of the inventory submission for the first year of the second commitment period.³ Table 3 contains additional information, if any, to support the ERT’s assessment included in table 2 above of the Party’s capacity to account for its emissions and the assigned amount, specifically related to: the calculation of the assigned amount for the second commitment period and any adjustments applied; information related to Article 3, paragraph 7 ter, as contained in the Doha Amendment; information related to reporting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol; calculation of the commitment period reserve; and the national system and national registry.

Table 3

Additional findings of the expert review team, if any, related to Liechtenstein’s reporting of mandatory elements in its report to facilitate the calculation of the assigned amount

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
1.	Calculation of the assigned amount	The assigned amount submitted by the Party in its report to facilitate the calculation of the assigned amount was not calculated in accordance with Article 3, paragraphs 7 bis, 8 and 8 bis, of the Kyoto Protocol, the annex to decision 13/CMP.1 and annex I to decision 3/CMP.11 The LULUCF sector was a net source of emissions in 1990. Liechtenstein reported its assigned amount to be 1,572.25 kt CO ₂ eq. However, the ERT	Not an issue

³ The annual review report on the 2016 inventory submission of Liechtenstein is available at <<http://unfccc.int/resource/docs/2017/arr/lie.pdf>>, while the annual review report on the 2015 inventory submission of Liechtenstein is available at <<http://unfccc.int/resource/docs/2016/arr/lie.pdf>>.

ID#	Finding classification	Description of the finding	Classification of problem
		<p>noted that the Party, in the calculation of the assigned amount, included net emissions and removals for the entire LULUCF sector for 1990 (4.27 kt CO₂ eq) and not just the emissions from the conversion of forest (deforestation), as set out in the requirements of decision 13/CMP.1, annex, paragraph 5(b)</p> <p>In addition, the ERT identified several issues that were included in the list of potential problems and further questions raised by the ERT during the review (see document FCCC/ARR/2016/LIE). In response to this list, the Party submitted revised estimates on 14 November 2016 with recalculations for the entire time series</p> <p>As a result of the recalculations, Liechtenstein recalculated the assigned amount and submitted an update to its report to facilitate the calculation of the assigned amount on 19 December 2016. In the update, the Party determined the assigned amount to be 1,570.84 kt CO₂ eq. However, the ERT noted that the Party, in the recalculation, included emissions for the entire LULUCF sector for 1990 and not just the emissions from the conversion of forest (deforestation). The ERT estimated the emissions from the conversion of forest (deforestation) for 1990 to be 2.38 kt CO₂ eq and the base year Annex A source emissions to be 229.18 kt CO₂ eq. Therefore, considering that Liechtenstein's quantified emission limitation or reduction commitment in the second commitment period is 84 per cent of the base year emissions, the ERT estimated the assigned amount for the Party to be 1,556,044 t CO₂ eq. The Party agreed with the ERT's estimation of the assigned amount</p>	
2.	Calculation of the commitment period reserve	<p>The CPR was not calculated in accordance with the annex to decision 18/CP.7, the annex to decision 11/CMP.1 and decision 1/CMP.8, paragraph 18, because the assigned amount used in the calculations was incorrect (see issue ID#1 above) and the CPR is based on the assigned amount and not on the most recently reviewed inventory</p> <p>The Party reported its CPR as 1,415,025 t CO₂ eq</p> <p>The ERT identified several issues that were included in the list of potential problems and further questions raised by the ERT during the review (see document FCCC/ARR/2016/LIE). In response to this list, the Party submitted revised estimates on 14 November 2016 with recalculations for the entire time series, and an update to its report to facilitate the calculation of the assigned amount on 19 December 2016. In the update, Liechtenstein recalculated its CPR, and determined it to be 1,413,756 t CO₂ eq, based on the recalculated assigned amount. However, the ERT determined that the assigned amount had been incorrectly calculated. The ERT calculated the assigned amount to be 1,556,044 t CO₂ eq and, as a result, the CPR to be 1,400,440 t CO₂ eq. The Party agreed with the ERT's estimation of the CPR</p>	Not an issue
3.	National system	<p>The ERT identified an issue with the identification and tracking of lands subject to deforestation in accordance with the requirements set out in decisions 2/CMP.7 and 2/CMP.8 (see issue ID#KL.2 in document FCCC/ARR/2016/LIE)</p> <p>The ERT included the issue in the list of potential problems and further questions raised by the ERT during the review. In response to this list,</p>	Not an issue

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
		Liechtenstein stated its intention to develop a plan for establishing a system for identifying and tracking lands subject to deforestation. The ERT considers this approach to be consistent with the requirements set out in decisions 2/CMP.7 and 2/CMP.8	
4.	National registry	In the national inventory report, the Party did not provide information on the establishment of a previous period surplus reserve account in its national registry	Transparency
5.	Adjustments	The ERT has not identified the need to apply any adjustments to the estimate for the assigned amount for the second commitment period, as calculated by the ERT and agreed by Liechtenstein	Not an issue

Abbreviations: Annex A sources = source categories included in Annex A to the Kyoto Protocol, CPR = commitment period reserve, ERT = expert review team, LULUCF = land use, land-use change and forestry.

IV. Questions of implementation

5. No questions of implementation were identified by the ERT during the review.

Annex I

Key relevant data for Liechtenstein

1. Table 4 provides key data and parameters for, and elections by, Liechtenstein, relevant for the implementation of the second commitment period of the Kyoto Protocol. The information included in table 4 is as given by the Party in its report to facilitate the calculation of the assigned amount, unless otherwise specified.

Table 4

Key relevant data for Liechtenstein^a

<i>Key information or parameter provided</i>	<i>Comment</i>
<i>General Party information</i>	
Did the Party have a QELRC in the first commitment period?	Yes
Liechtenstein's QELRC in the second commitment period	84 per cent of the base year
Has the Party reached an agreement under Article 4 of the Kyoto Protocol to fulfil its commitments jointly with other Parties?	No
Base year	1990
Base year for HFCs, PFCs and SF ₆	1990
Base year for NF ₃	1990
Base year emissions, as reported by the Party	233 966 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
Base year emissions, final, as calculated by the ERT and agreed by the Party	231 554 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
<i>Information related to the calculation of the assigned amount and the commitment period reserve</i>	
Assigned amount, as reported by the Party	1 570 840 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
Assigned amount, final, as calculated by the ERT and agreed by the Party	1 556 044 t CO ₂ eq, including GHG emissions from conversion of forests (deforestation)
Approach used to calculate the average annual emissions for the first three years of the first commitment period	The gases and sources listed in Annex A to the Kyoto Protocol
Difference between the assigned amount for the second commitment period and average annual emissions for the first three years of the first commitment period, multiplied by 8, as reported by the Party	-501 kt CO ₂ eq
Difference between the assigned amount for the second commitment period and average annual	-410 191 t CO ₂ eq

<i>Key information or parameter provided</i>	<i>Comment</i>
emissions for the first three years of the first commitment period, multiplied by 8, final value, as calculated by the ERT and agreed by the Party	
Commitment period reserve, as reported by the Party	1 413 756 t CO ₂ eq
Commitment period reserve, final value, as calculated by the ERT and agreed by the Party	1 400 440 t CO ₂ eq
<i>Information related to activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol</i>	
LULUCF parameters	Minimum tree crown cover: 20 per cent Minimum land area: 0.0625 hectares Minimum tree height: 3 metres
Elections under Article 3, paragraphs 3 and 4, of the Kyoto Protocol:	
(a) Afforestation/reforestation	Commitment period accounting
(b) Deforestation	Commitment period accounting
(c) Forest management	Commitment period accounting
(d) Cropland management	Not elected
(e) Grazing land management	Not elected
(f) Revegetation	Not elected
(g) Wetland drainage and rewetting	Not elected
FMRL	0.0001 Mt CO ₂ eq/year
Technical corrections to the FMRL as reported in the original submission and agreed by the ERT	0.00026 Mt CO ₂ eq/year
3.5 per cent of total base year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, as reported by the Party and agreed by the ERT	8.021 kt CO ₂ eq
3.5 per cent of total base year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, multiplied by 8, as reported by the Party and agreed by the ERT	64.169 kt CO ₂ eq
Will the Party exclude emissions from natural disturbances in accounting for:	
(a) Afforestation and reforestation	No
(b) Forest management	Yes

Abbreviations: ERT = expert review team, FMRL = forest management reference level, GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, QELRC = quantified emission limitation and reduction commitment.

2. Tables 5–7 provide an overview of total greenhouse gas emissions and removals, as submitted by Liechtenstein. Where a Party has decided to voluntarily report indirect carbon dioxide emissions, this is noted in the relevant table.

Table 5
Total greenhouse gas emissions for Liechtenstein, base year^a–2014^b
 (kt CO₂ eq)

Year	Total GHG emissions excluding indirect CO ₂ emissions		Total GHG emissions including indirect CO ₂ emissions ^c		Land-use change (Article 3.7 bis as contained in the Doha Amendment) ^d
	Total including LULUCF	Total excluding LULUCF	Total including LULUCF	Total excluding LULUCF	
Base year	233.76	229.18	233.76	229.18	2.38
1990	233.76	229.18	233.76	229.18	
1995	241.84	234.32	241.84	234.32	
2000	256.56	248.17	256.56	248.17	
2010	246.03	231.23	246.03	231.23	
2011	230.15	218.61	230.15	218.61	
2012	239.95	228.19	239.95	228.19	
2013	246.62	234.91	246.62	234.91	
2014	215.97	204.42	215.97	204.42	

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

^a Base year refers to the base year under the Kyoto Protocol, which is 1990 for all gases.

^b Emissions/removals reported in the sector other (sector 6) are not included in total GHG emissions.

^c The Party has not reported indirect CO₂ emissions in common reporting format table 6.

^d The value reported in this column refers to 1990.

Table 6
Greenhouse gas emissions by gas for Liechtenstein, excluding land use, land-use change and forestry, 1990–2014^a
 (kt CO₂ eq)

	<i>CO₂^b</i>	<i>CH₄</i>	<i>N₂O</i>	<i>HFCs</i>	<i>PFCs</i>	<i>Unspecified mix of HFCs and PFCs</i>	<i>SF₆</i>	<i>NF₃</i>
1990	198.78	19.54	10.86	0.0001	NA, NO	NA, NO	NA, NO	NA, NO
1995	204.06	18.31	10.60	1.35	0.002	NA, NO	NA, NO	NA, NO
2000	216.75	17.37	9.85	4.10	0.01	NA, NO	0.09	NA, NO
2010	191.05	19.93	9.91	10.25	0.07	NA, NO	0.02	NA, NO
2011	177.09	20.37	10.30	10.77	0.06	NA, NO	0.01	NA, NO
2012	185.63	20.78	10.22	11.50	0.06	NA, NO	0.0005	NA, NO
2013	192.86	19.90	9.96	11.95	0.06	NA, NO	0.17	NA, NO
2014	161.54	20.60	9.97	12.15	0.04	NA, NO	0.12	NA, NO
Per cent change 1990–2014	-18.7	5.4	-8.2	11 633 501.0	NA	NA	NA	NA

Abbreviations: NA = not applicable, NO = not occurring.

^a Emissions/removals reported in the sector other (sector 6) are not included in total greenhouse gas emissions.

^b Party did not report indirect carbon dioxide emissions in common reporting format table 6.

Table 7
Greenhouse gas emissions by sector for Liechtenstein, 1990–2014^{a, b}
 (kt CO₂ eq)

	<i>Energy</i>	<i>IPPU</i>	<i>Agriculture</i>	<i>LULUCF</i>	<i>Waste</i>	<i>Other</i>
1990	201.06	0.45	25.50	4.58	2.17	NO
1995	206.78	1.72	23.67	7.52	2.16	NO
2000	219.88	4.46	21.47	8.39	2.36	NO
2010	194.11	10.54	24.17	14.80	2.41	NO
2011	180.12	11.04	24.90	11.55	2.55	NO
2012	188.69	11.75	25.12	11.75	2.63	NO
2013	195.87	12.38	24.01	11.72	2.64	NO
2014	164.26	12.50	24.38	11.56	3.27	NO
Per cent change 1990–2014	–18.3	2 663.6	–4.4	152.3	50.8	NA

Abbreviations: IPPU = industrial processes and product use, LULUCF = land use, land-use change and forestry, NA = not applicable, NO = not occurring.

^a Emissions/removals reported in the sector other (sector 6) are not included in total greenhouse gas emissions.

^b The Party did not report indirect carbon dioxide emissions in common reporting format table 6.

Annex II

Documents and information used during the review

A. Reference documents

“Guidelines for national systems for the estimation of anthropogenic greenhouse gas emissions by sources and removals by sinks under Article 5, paragraph 1, of the Kyoto Protocol”. Annex to decision 19/CMP.1. Available at <<http://unfccc.int/resource/docs/2005/cmp1/eng/08a03.pdf#page=14>>.

“Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”. Annex to decision 15/CMP.1. Available at <<http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf>>.

“Guidelines for review under Article 8 of the Kyoto Protocol”. Annex to decision 22/CMP.1. Available at <<http://unfccc.int/resource/docs/2005/cmp1/eng/08a03.pdf#page=51>>.

“Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”. Annex I to decision 24/CP.19. Available at <<http://unfccc.int/resource/docs/2013/cop19/eng/10a03.pdf#page=4>>.

“Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention”. Annex to decision 13/CP.20. Available at <<http://unfccc.int/resource/docs/2014/cop20/eng/10a03.pdf#page=6>>.

“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, Part I: Implications related to accounting and reporting and other related issues”. Decision 3/CMP.11. Available at <<http://unfccc.int/resource/docs/2015/cmp11/eng/08a01.pdf#page=5>>.

“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, Part II: Implications related to review and adjustments and other related issues”. Decision 4/CMP.11. Available at <<http://unfccc.int/resource/docs/2015/cmp11/eng/08a01.pdf#page=30>>.

Intergovernmental Panel on Climate Change. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. Available at <<http://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html>>.

Intergovernmental Panel on Climate Change. 2014. *2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol*. Available at <<http://www.ipcc-nggip.iges.or.jp/public/kpsg>>.

Intergovernmental Panel on Climate Change. 2014. *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*. Available at <<http://www.ipcc-nggip.iges.or.jp/public/wetlands/index.html>>.

B. Additional information provided by the Party

Responses to questions during the review were received from Ms. Heike Summer (Office of Environment), including additional material on the methodology and assumptions used. The following documents¹ were also provided by Liechtenstein:

Bretscher D and Leifeld J. 2015. *Uncertainty in Agricultural CH₄ and N₂O Emissions of Switzerland*. Internal report. Tänikon Research Station, Zürich, Switzerland: Agroscope Reckenholz. Available at
<<http://www.bafu.admin.ch/klima/13879/13880/14577/15536/index.html?lang=en>>.

INFRAS. 2014. *Verbrennung natürlicher Wald- Feld- und Gartenabfälle - Datengrundlagen zur Aktualisierung der Jahresleistungen*. Office of Environment.

Summer H. *Fahrzeugstatistik-bestand-30-juni-2016-grafiken.xls*. Excel spreadsheet. Office of Environment.

¹ Reproduced as received from the Party.

Annex III

Acronyms and abbreviations

CH ₄	methane
CMP	Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CPR	commitment period reserve
ERT	expert review team
FMRL	forest management reference level
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
KP-LULUCF	LULUCF emissions and removals from activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol
kt	kilotonne
LULUCF	land use, land-use change and forestry
Mt	million tonnes
NA	not applicable
NF ₃	nitrogen trifluoride
NO	not
N ₂ O	nitrous oxide
PFC	perfluorocarbon
QELRC	quantified emission limitation and reduction commitment
SF ₆	sulphur hexafluoride
UNFCCC	United Nations Framework Convention on Climate Change
