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**ORGANE SUBSIDIAIRE DE CONSEIL SCIENTIFIQUE
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Montréal, 28 novembre-6 décembre 2005

Point 5 b) de l'ordre du jour

Questions méthodologiques relevant de la Convention

**Cadre commun de présentation pour le secteur de l'utilisation des terres,
du changement d'affectation des terres et de la foresterie**

**Tableaux du cadre commun de présentation pour le secteur de l'utilisation
des terres, du changement d'affectation des terres et de la foresterie**

Projet de conclusions présenté par le Président

Additif

**Recommandation de l'Organe subsidiaire de conseil
scientifique et technologique**

L'Organe subsidiaire de conseil scientifique et technologique a décidé, à sa vingt-troisième session, de recommander le projet de décision ci-après à la Conférence des Parties pour qu'elle l'adopte à sa onzième session.

Projet de décision -/CP.11

**Tableaux du cadre commun de présentation pour le secteur de l'utilisation
des terres, du changement d'affectation des terres et de la foresterie**

La Conférence des Parties,

Rappelant le paragraphe 1 de l'article 4, le paragraphe 2 de l'article 10 et le paragraphe 1 de l'article 12 de la Convention,

GE.05-71236 (F) 051205 051205
YMQ.05-360 (F)

Rappelant également ses décisions 18/CP.8 et 13/CP.9,

1. *Adopte* les tableaux du cadre commun de présentation et les notes y afférentes, qui sont reproduits à l'annexe de la présente décision, aux fins de la communication des données d'inventaire annuelles pour le secteur de l'utilisation des terres, du changement d'affectation des terres et de la foresterie;
2. *Décide* que chaque Partie visée à l'annexe I de la Convention utilisera ces tableaux aux fins de la communication des données d'inventaire à présenter en 2007 et pour les années ultérieures;
3. *Prie* le secrétariat d'incorporer ces tableaux et les notes y afférentes ainsi que les modifications techniques découlant de la décision 13/CP.9 dans les «Directives pour l'établissement des communications nationales des Parties visées à l'annexe I de la Convention, première partie: Directives FCCC pour la notification des inventaires annuels», qui ont été adoptées par la décision 18/CP.8, et d'établir, avant la vingt-cinquième session du SBSTA (novembre 2006), un document unique contenant la mise à jour des directives FCCC pour la notification des inventaires annuels.

ANNEXE

Tableaux du cadre commun de présentation et les notes y afférentes**Notes concernant le cadre commun de présentation**

1. Le cadre commun de présentation (CRF) fait partie intégrante du rapport national d'inventaire (RNI). Il a été conçu pour que les Parties visées à l'annexe I de la Convention (Parties visées à l'annexe I) communiquent les données chiffrées selon un mode de présentation type, et pour faciliter la comparaison des données d'inventaire des différentes Parties. Les détails concernant toute information non chiffrée devraient être fournis dans le RNI.
2. Les données présentées dans le CRF visent à rendre les inventaires plus comparables et plus transparents dans la mesure où elles facilitent, entre autres, la comparaison des données d'activité ainsi que des coefficients d'émission implicites (CEI) des coefficients de variation des stocks de carbone entre les différentes Parties visées à l'annexe I et qu'elles permettent de relever aisément les éventuelles inexactitudes, erreurs d'interprétation et omissions dans les inventaires.
3. Comme indiqué dans les présentes directives, le CRF comprend, outre les tableaux récapitulatifs et les tableaux sectoriels qui figuraient dans la version révisée de 1996 des Directives du GIEC pour l'établissement des inventaires nationaux de gaz à effet de serre (Directives du GIEC), plusieurs nouveaux tableaux, dont des tableaux contenant les données de base pour les différents secteurs, qui ont été établis conformément aux Directives du GIEC et à son Guide des bonnes pratiques et gestion des incertitudes dans les inventaires nationaux de gaz à effet de serre.
4. Certains des tableaux dans lesquels doivent être consignées les données de base pour les différents secteurs requièrent le calcul de CEI ou de coefficients de variation des stocks de carbone. Ces coefficients, qui correspondent aux rapports, calculés selon l'approche descendante, entre les émissions ou absorptions estimées et les données d'activité globales, sont demandés uniquement à des fins de comparaison. Il ne s'agira pas forcément des coefficients d'émission/d'absorption effectivement retenus au départ pour l'estimation des émissions, à moins que l'opération n'ait consisté en une simple multiplication à partir des données d'activité globales utilisées pour calculer le coefficient d'émission implicite ou le coefficient de variation des stocks de carbone.
5. Conformément aux Directives du GIEC, les données communiquées pour mémoire, comme les estimations des émissions provenant des combustibles de soute utilisés dans les transports maritimes et aériens internationaux, les émissions provenant de la combustion de biomasse et les émissions provenant des opérations multilatérales devraient être consignées dans les tableaux appropriés, mais elles ne devraient pas être comptabilisées dans les totaux nationaux.
6. Les Parties visées à l'annexe I devraient préciser dans les cadres réservés à la documentation figurant au bas des tableaux les sections du RNI dans lesquelles seront fournis tous les détails sur tel ou tel secteur ou catégorie.
7. Les Parties visées à l'annexe I devraient remplir toutes les cases correspondant aux estimations des quantités émises ou absorbées, aux données d'activité et aux coefficients d'émission. Lorsqu'elles n'ont pas de données à consigner dans une case, elles devraient y porter l'une des mentions types présentées au paragraphe 28 des présentes directives.
8. Dans les tableaux contenant les données de base pour les différents secteurs, sous la catégorie «Other» (Autres), une ligne a été laissée en blanc pour permettre aux Parties d'ajouter éventuellement des catégories qui leur sont propres. Ces catégories seront automatiquement reprises dans les tableaux sectoriels correspondants.

9. Les Parties visées à l'annexe I devraient remplir les cadres réservés aux informations complémentaires. Lorsque les informations demandées sont inappropriées en raison de la méthodologie utilisée, il faudrait porter dans les cases correspondantes la mention «SO» (sans objet).
10. Ni l'ordre des colonnes, lignes ou cases des tableaux, ni les mentions types qui y sont données, ne devraient être modifiés car cela compliquerait le dépouillement. Toute adjonction à la ventilation existante des catégories de sources et de puits devrait être indiquée, le cas échéant, sous «Other».
11. Pour simplifier la présentation des tableaux et bien mettre en évidence les données à consigner dans chacun d'eux, seules les cases que les Parties doivent remplir ont été laissées en blanc. Les cases qui doivent en principe être remplies au moyen du logiciel fourni par le secrétariat sont légèrement grisées. Cela dit, les Parties visées à l'annexe I qui choisissent de ne pas utiliser de logiciel pour compléter le CRF devraient également les remplir.
12. Comme dans la version actuelle du CRF, les cases qui ne sont pas censées être remplies apparaissent en gris foncé.
13. Les augmentations et diminutions de carbone devraient être indiquées séparément dans les tableaux sectoriels contenant les données de base relatives au secteur de l'utilisation des terres, du changement d'affectation des terres et de la foresterie (UTCATF), sauf dans les cas où, en raison des méthodes utilisées, il est techniquement impossible de séparer les informations sur les augmentations et les diminutions.
14. Conformément au paragraphe 18 des présentes directives, chaque Partie visée à l'annexe I doit communiquer un inventaire national des émissions anthropiques par les sources et des absorptions anthropiques par les puits de tous les gaz à effet de serre non réglementés par le Protocole de Montréal.
15. Selon les Directives du GIEC, aux fins de la communication des données, les absorptions doivent toujours être indiquées en valeur négative (-) et les émissions, en valeur positive (+). Les variations nettes des stocks de carbone doivent être converties en équivalent-dioxyde de carbone en multipliant la valeur de C par 44/12; les absorptions nettes d'équivalent-CO₂ doivent être indiquées en valeur négative (-) et les émissions nettes d'équivalent-CO₂, en valeur positive (+).

Tables of the common reporting format for land use, land-use change and forestry and related tables (tables Summary 2, table 8 (a) (recalculations) and table 10 (trends))

TABLE 5 SECTORAL REPORT FOR LAND USE, LAND-USE CHANGE AND FORESTRY
(Sheet 1 of 1)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Net CO ₂ emissions/ removals ^{(1), (2)}	CH ₄ ⁽²⁾	N ₂ O ⁽²⁾	NO _x	CO	NM VOC
	(Gg)					
Total Land-Use Categories						
A. Forest Land						
1. Forest Land remaining Forest Land						
2. Land converted to Forest Land						
B. Cropland						
1. Cropland remaining Cropland						
2. Land converted to Cropland						
C. Grassland						
1. Grassland remaining Grassland						
2. Land converted to Grassland						
D. Wetlands						
1. Wetlands remaining Wetlands ⁽³⁾						
2. Land converted to Wetlands						
E. Settlements						
1. Settlements remaining Settlements ⁽³⁾						
2. Land converted to Settlements						
F. Other Land						
1. Other Land remaining Other Land ⁽⁴⁾						
2. Land converted to Other Land						
G. Other (please specify)⁽⁵⁾						
<i>Harvested Wood Products⁽⁶⁾</i>						
Information items⁽⁷⁾						
Forest Land converted to other Land-Use Categories						
Grassland converted to other Land-Use Categories						

- ⁽¹⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).
- ⁽²⁾ For each land-use category and sub-category, this table sums net CO₂ emissions and removals shown in tables 5.A to 5.F, and the CO₂, CH₄ and N₂O emissions showing in tables 5(I) to 5(V).
- ⁽³⁾ Parties may decide not to prepare estimates for these categories contained in appendices 3a.3 and 3a.4 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.
- ⁽⁴⁾ This land-use category is to allow the total of identified land area to match the national area.
- ⁽⁵⁾ The total for category 5.G Other includes items specified only under category 5.G in this table as well as sources and sinks specified in category 5.G in tables 5(I) to 5(V).
- ⁽⁶⁾ Parties may decide not to prepare estimates for this category contained in appendix 3a.1 of the IPCC good practice guidance for LULUCF, although they may do so if they wish and report in this row.
- ⁽⁷⁾ These items are listed for information only and will not be added to the totals, because they are already included in subcategories 5.A.2 to 5.F.2.

Documentation box:

- Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.
- If estimates are reported under 5.G Other, use this documentation box to provide information regarding activities covered under this category and to provide reference to the section in the NIR where background information can be found.

- ⁽¹⁾ Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- ⁽²⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- ⁽³⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽⁴⁾ A Party may report aggregate estimates for all conversions of land to forest land when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for grassland conversion should be provided in table 5 as an information item.
- ⁽⁵⁾ The value reported for organic soils is estimated as a flux. For consistency with other entries in this column, these fluxes should be expressed in the unit required in this column, i.e. in Gg C.
- ⁽⁶⁾ The total area of the subcategories, in accordance with the sub-division used, should be entered here. For Lands converted to Forest Lands report the cumulative area remaining in the category in the reporting year.
- ⁽⁷⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- ⁽⁸⁾ Implied carbon-stock-change factors for mineral soils are calculated by dividing the C stock change estimate for mineral soil by the difference between the area and the area of organic soil.
- ⁽⁹⁾ When Parties are estimating fluxes for organic soils but cannot separate these fluxes from mineral soils, these fluxes should be reported under mineral soils.
- ⁽¹⁰⁾ Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions directly in this column and use notation keys in the stock change columns.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

- ⁽¹⁾ Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- ⁽²⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- ⁽³⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽⁴⁾ For category 5.B.1 Cropland remaining Cropland this column only includes changes in perennial woody biomass.
- ⁽⁵⁾ No reporting on dead organic matter pools is required for category 5.B.1. Cropland remaining Cropland.
- ⁽⁶⁾ A Party may report aggregate estimates for all land conversions to cropland, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.
- ⁽⁷⁾ The value reported for organic soils is estimated as a flux. For consistency with other entries in this column, these fluxes should be expressed in the unit required in this column, i.e. in Gg C.
- ⁽⁸⁾ The total area of the subcategories, in accordance with the sub-division used, should be entered here. For Lands converted to Croplands report the cumulative area remaining in the category in the reporting year.
- ⁽⁹⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- ⁽¹⁰⁾ Implied carbon-stock-change factors for mineral soils are calculated by dividing the C stock change estimate for mineral soil by the difference between the area and the area of organic soil.
- ⁽¹¹⁾ When Parties are estimating fluxes for organic soils but cannot separate these fluxes from mineral soils, these fluxes should be reported under mineral soils.
- ⁽¹²⁾ Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions directly in this column and use notation keys in the stock change columns.

Documentation box:
 Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

- ⁽¹⁾ Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- ⁽²⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽³⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- ⁽⁴⁾ For category 5.C.1 Grassland remaining Grassland this column only includes changes in perennial woody biomass.
- ⁽⁵⁾ No reporting on dead organic matter pools is required for category 5.C.1 Grassland remaining Grassland.
- ⁽⁶⁾ A Party may report aggregate estimates for all land conversions to grassland, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land conversion should be provided in table 5 as an information item.
- ⁽⁷⁾ The value reported for organic soils is estimated as a flux. For consistency with other entries in this column, these fluxes should be expressed in the unit required in this column, i.e. in Gg C.
- ⁽⁸⁾ The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Grasslands report the cumulative area remaining in the category in the reporting year.
- ⁽⁹⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- ⁽¹⁰⁾ Implied carbon-stock-change factors for mineral soils are calculated by dividing the C stock change estimate for mineral soil by the difference between the area and the area of organic soil.
- ⁽¹¹⁾ When Parties are estimating fluxes for organic soils but cannot separate these fluxes from mineral soils, these fluxes should be reported under mineral soils.
- ⁽¹²⁾ Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions directly in this column and use notation keys in the stock change columns.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

- ⁽¹⁾ Parties may decide not to prepare estimates for this category contained in appendix 3a.3 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.
- ⁽²⁾ Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- ⁽³⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- ⁽⁴⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽⁵⁾ A Party may report aggregate estimates for all land conversions to wetlands, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.
- ⁽⁶⁾ The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Wetlands report the cumulative area remaining in the category in the reporting year.
- ⁽⁷⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- ⁽⁸⁾ Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions directly in this column and use notation keys in the stock change columns.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

- ⁽¹⁾ Parties may decide not to prepare estimates for this category contained in appendix 3a.4 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.
- ⁽²⁾ Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- ⁽³⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- ⁽⁴⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽⁵⁾ For category 5.E.1 Settlements remaining Settlements this column only includes changes in perennial woody biomass.
- ⁽⁶⁾ A Party may report aggregate estimates for all land conversions to settlements, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.
- ⁽⁷⁾ The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Settlements report the cumulative area remaining in the category in the reporting year.
- ⁽⁸⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- ⁽⁹⁾ Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions directly in this column and use notation keys in the stock change columns.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5.F SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY

Other land

(Sheet 1 of 1)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES		ACTIVITY DATA		IMPLIED CARBON-STOCK-CHANGE FACTORS					CHANGES IN CARBON STOCK					Net CO ₂ emissions/removals ⁽⁷⁾ (⁸)
Land-Use Category	Sub-division ⁽²⁾	Area ⁽⁶⁾ (kha)	Carbon stock change in living biomass per area ⁽³⁾⁽⁴⁾			Net carbon stock change in dead organic matter per area ⁽⁴⁾	Net carbon stock change in soils per area ⁽⁴⁾	Carbon stock change in living biomass ^{(3),(4)}			Net carbon stock change in dead organic matter ⁽⁴⁾	Net carbon stock change in soils ⁽⁴⁾		
			Gains	Losses	Net change			Gains	Losses	Net change				
			(Mg C/ha)					(Gg C)					(Gg)	
F. Total Other Land														
1. Other Land remaining Other Land ⁽¹⁾														
2. Land converted to Other Land ⁽⁵⁾														
2.1 Forest Land converted to Other Land														
2.2 Cropland converted to Other Land														
2.3 Grassland converted to Other Land														
2.4 Wetlands converted to Other Land														
2.5 Settlements converted to Other Land														

- ⁽¹⁾ This land-use category is to allow the total of identified land area to match the national area.
- ⁽²⁾ Land categories may be further divided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone or national land classification.
- ⁽³⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses.
- ⁽⁴⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽⁵⁾ A Party may report aggregate estimates for all land conversions to other land, when data are not available to report them separately. A Party should specify in the documentation box which types of land conversion are included. Separate estimates for forest land and grassland conversion should be provided in table 5 as an information item.
- ⁽⁶⁾ The total area of the subcategories, in accordance with the sub-division used, should be entered here. For lands converted to Other land report the cumulative area remaining in the category in the reporting year.
- ⁽⁷⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+). Note that carbon stock changes in a single pool are not necessarily equal to emissions or removals, because some carbon stock changes result from carbon transfers among pools rather than exchanges with the atmosphere.
- ⁽⁸⁾ Where Parties directly estimate emissions and removals rather than carbon stock changes, they may report emissions directly in this column and use notation keys in the stock change columns.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (I) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
Direct N₂O emissions from N fertilization⁽¹⁾ of Forest Land and Other
 (Sheet 1 of 1)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA	IMPLIED EMISSION FACTORS	EMISSIONS ⁽⁶⁾
Land-Use Category ⁽²⁾	Total amount of fertilizer applied (Gg N/yr)	N ₂ O-N emissions per unit of fertilizer (kg N ₂ O-N/kg N) ⁽³⁾	N ₂ O (Gg)
Total for all Land Use Categories			
A. Forest Land ^{(4), (5)}			
1. Forest Land remaining Forest Land			
2. Land converted to Forest Land			
G. Other (please specify)			

⁽¹⁾ Direct N₂O emissions from fertilization are estimated using equations 3.2.17 and 3.2.18 of the IPCC good practice guidance for LULUCF based on the amounts of fertilizers applied to forest land.

⁽²⁾ N₂O emissions from N fertilization of cropland and grassland are reported in the Agriculture sector; therefore only forest land is included in this table.

⁽³⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.

⁽⁴⁾ If a Party is not able to separate the fertilizer applied to forest land from that applied to agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector. This should be explicitly indicated in the documentation box.

⁽⁵⁾ A Party may report aggregate estimates for all N fertilization on forest land in the category Forest Land remaining Forest Land when data are not available to report Forest Land remaining Forest Land and Land converted to Forest Land separately.

⁽⁶⁾ Emissions are reported with a positive sign.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (II) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY

Year

Non-CO₂ emissions from drainage of soils and wetlands (1)
(Sheet 1 of 1)

Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES		ACTIVITY DATA	IMPLIED EMISSION FACTORS		EMISSIONS ⁽⁵⁾	
Land-Use Category ⁽²⁾	Sub-division ⁽³⁾	Area	N ₂ O-N per area ⁽⁴⁾	CH ₄ per area	N ₂ O	CH ₄
		(kha)	(kg N ₂ O-N/ha)	(kg CH ₄ /ha)	(Gg)	
Total all Land-Use Categories						
A. Forest Land ⁽⁶⁾						
	Organic Soil					
	Mineral Soil					
D. Wetlands						
	Peatland ⁽⁷⁾					
	Flooded Lands ⁽⁷⁾					
G. Other (please specify)						

⁽¹⁾ Parties may decide not to prepare estimates for these categories contained in appendices 3a.2 and 3a.3 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.

⁽²⁾ N₂O emissions from drained cropland and grassland soils are covered in the Agriculture tables of the CRF under Cultivation of Histosols.

⁽³⁾ A Party should report further disaggregations of drained soils corresponding to the methods used. Tier 1 disaggregates soils into "nutrient rich" and "nutrient poor" areas, whereas higher-tier methods can further disaggregate into different peatland types, soil fertility or tree species.

⁽⁴⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.

⁽⁵⁾ Emissions are reported with a positive sign.

⁽⁶⁾ In table 5, these emissions will be added to 5.A.1 Forest Land remaining Forest Land.

⁽⁷⁾ In table 5, these emissions will be added to 5.D.2 Land converted to Wetlands.

Documentation box:

Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (III) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
N₂O emissions from disturbance associated with land-use conversion to cropland ⁽¹⁾
 (Sheet 1 of 1)

Year
 Submission
 Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA	IMPLIED EMISSION FACTORS	EMISSIONS ⁽⁷⁾
Land-Use Category ⁽²⁾	Land area converted (kha)	N ₂ O-N emissions per area converted ⁽³⁾ (kg N ₂ O-N/ha)	N ₂ O (Gg)
Total all Land-Use Categories ⁽⁴⁾			
B. Cropland			
2. Lands converted to Cropland ⁽⁵⁾			
Organic Soils			
Mineral Soils			
2.1 Forest Land converted to Cropland			
Organic Soils			
Mineral Soils			
2.2 Grassland converted to Cropland			
Organic Soils			
Mineral Soils			
2.3 Wetlands converted to Cropland ⁽⁶⁾			
Organic Soils			
Mineral Soils			
2.5 Other Land converted to Cropland			
Organic Soils			
Mineral Soils			
G. Other (please specify)			

- ⁽¹⁾ Methodologies for N₂O emissions from disturbance associated with land-use conversion are based on equations 3.3.14 and 3.3.15 of the IPCC good practice guidance for LULUCF. N₂O emissions from fertilization in the preceding land use and new land use should not be reported.
- ⁽²⁾ According to the IPCC good practice guidance for LULUCF N₂O emissions from disturbance of soils are only relevant for land conversions to cropland. N₂O emissions from Cropland remaining Cropland are included in the Agriculture sector of the good practice guidance. The good practice guidance provides methodologies only for mineral soils.
- ⁽³⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.
- ⁽⁴⁾ Parties can separate between organic and mineral soils, if they have data available.
- ⁽⁵⁾ If activity data cannot be disaggregated to all initial land uses, Parties may report some initial land uses aggregated under Other Land converted to Cropland (indicate in the documentation box what this category includes).
- ⁽⁶⁾ Parties should avoid double counting with N₂O emissions from drainage and from cultivation of organic soils reported in Agriculture under Cultivation of Histosols.
- ⁽⁷⁾ Emissions are reported with a positive sign.

Documentation box:
 Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF Sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (IV) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
CO₂ emissions from agricultural lime application ⁽¹⁾
(Sheet 1 of 1)

Year
 Submission
 Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA	IMPLIED EMISSION FACTORS	EMISSIONS ⁽⁶⁾
Land-Use Category	Total amount of lime applied (Mg/yr)	CO ₂ -C per unit of lime ⁽⁷⁾ (Mg CO ₂ -C /Mg)	CO ₂ (Gg)
Total all Land-Use Categories ^{(2), (3), (4)}			
B. Cropland ^{(4) (8)}			
Limestone CaCO ₃			
Dolomite CaMg(CO ₃) ₂			
C. Grassland ⁽⁴⁾⁽⁹⁾			
Limestone CaCO ₃			
Dolomite CaMg(CO ₃) ₂			
G. Other (please specify) ^(4, 5)			

- ⁽¹⁾ CO₂ emissions from agricultural lime application are addressed in equation 3.3.6 and 3.4.11 of the IPCC good practice guidance for LULUCF.
- ⁽²⁾ If Parties are not able to separate liming application for different land-use categories, they should include liming for all land-use categories in the category 5.G Other.
- ⁽³⁾ Parties that are able to provide data for lime application to forest land should provide this information under 5.G Other and specify in the documentation box that forest land application is included in this category.
- ⁽⁴⁾ A Party may report aggregate estimates for total lime applications when data are not available for limestone and dolomite.
- ⁽⁵⁾ If a Party has data broken down to limestone and dolomite at national level, it can report these data under 5.G Other.
- ⁽⁶⁾ Emissions are reported with a positive sign.
- ⁽⁷⁾ The implied emission factor is expressed in unit of carbon to facilitate comparison with published emission factors
- ⁽⁸⁾ In table 5, these CO₂ emissions will be added to 5.B.1 Cropland remaining Cropland.
- ⁽⁹⁾ In table 5, these CO₂ emissions will be added to 5.C.1 Grassland remaining Grassland.

Documentation box:
 Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

TABLE 5 (V) SECTORAL BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
Biomass Burning ⁽¹⁾
(Sheet 1 of 1)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	ACTIVITY DATA			IMPLIED EMISSION FACTOR			EMISSIONS ⁽⁹⁾		
	Description ⁽³⁾	Unit	Values	CO ₂	CH ₄	N ₂ O	CO ₂ ⁽⁴⁾	CH ₄	N ₂ O
Land-Use Category ⁽²⁾	(ha or kg dm)			(Mg/activity data unit)			(Gg)		
Total for Land-Use Categories									
A. Forest Land									
1. Forest land remaining Forest Land									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2. Land converted to Forest Land									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
B. Cropland									
1. Cropland remaining Cropland ⁽⁵⁾									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2. Land converted to Cropland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2.1. Forest Land converted to Cropland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
C. Grassland									
1. Grassland remaining grassland ⁽⁶⁾									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2. Land converted to Grassland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2.1. Forest Land converted to Grassland									
<i>Controlled Burning</i>									
<i>Wildfires</i>									

D. Wetlands									
1. Wetlands remaining Wetlands ⁽⁷⁾									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2. Land converted to Wetlands									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
2.1. Forest Land converted to Wetlands									
<i>Controlled Burning</i>									
<i>Wildfires</i>									
E. Settlements ⁽⁷⁾									
F. Other Land ⁽⁸⁾									
G. Other (please specify)									

- ⁽¹⁾ Methodological guidance on burning can be found in sections 3.2.1.4 and 3.4.1.3 of the IPCC good practice guidance for LULUCF.
- ⁽²⁾ Parties should report both controlled/prescribed burning and wildfires emissions, where appropriate, in a separate manner.
- ⁽³⁾ For each category activity data should be selected between area burned or biomass burned. Units for area will be ha and for biomass burned kg dm. The implied emission factor will refer to the selected activity data with an automatic change in the units.
- ⁽⁴⁾ If CO₂ emissions from biomass burning are not already included in tables 5.A - 5.F, they should be reported here. This should be clearly documented in the documentation box and in the NIR. Double counting should be avoided. Parties that include all carbon stock changes in the carbon stock tables (5.A, 5.B, 5.C, 5.D, 5.E and 5.F), should report IE (included elsewhere) in this column.
- ⁽⁵⁾ In-situ above-ground woody biomass burning is reported here. Agricultural residue burning is reported in the Agriculture sector
- ⁽⁶⁾ Includes only emissions from controlled biomass burning on grasslands outside the tropics (prescribed savanna burning is reported under the Agriculture sector).
- ⁽⁷⁾ Parties may decide not to prepare estimates for these categories contained in appendices 3a.2, 3a.3 and 3a.4 of the IPCC good practice guidance for LULUCF, although they may do so if they wish.
- ⁽⁸⁾ This land-use category is to allow the total of identified land area to match the national area.
- ⁽⁹⁾ Emissions are reported with a positive sign.

Documentation box:
Parties should provide detailed explanations on the Land Use, Land-Use Change and Forestry sector in Chapter 7: Land Use, Land-Use Change and Forestry (CRF sector 5) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

SUMMARY 2 SUMMARY REPORT FOR CO₂ EQUIVALENT EMISSIONS
 (Sheet 1 of 1)

Year
 Submission
 Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂ ⁽¹⁾	CH ₄	N ₂ O	HFCs ⁽²⁾	PFCs ⁽²⁾	SF ₆ ⁽²⁾	Total
	CO ₂ equivalent (Gg)						
Total (Net Emissions)⁽¹⁾							
1. Energy							
A. Fuel Combustion (Sectoral Approach)							
1. Energy Industries							
2. Manufacturing Industries and Construction							
3. Transport							
4. Other Sectors							
5. Other							
B. Fugitive Emissions from Fuels							
1. Solid Fuels							
2. Oil and Natural Gas							
2. Industrial Processes							
A. Mineral Products							
B. Chemical Industry							
C. Metal Production							
D. Other Production							
E. Production of Halocarbons and SF ₆							
F. Consumption of Halocarbons and SF ₆ ⁽²⁾							
G. Other							
3. Solvent and Other Product Use							
4. Agriculture							
A. Enteric Fermentation							
B. Manure Management							
C. Rice Cultivation							
D. Agricultural Soils ⁽³⁾							
E. Prescribed Burning of Savannas							
F. Field Burning of Agricultural Residues							
G. Other							

5. Land Use, Land-Use Change and Forestry⁽¹⁾							
A. Forest Land							
B. Cropland							
C. Grassland							
D. Wetlands							
E. Settlements							
F. Other Land							
G. Other							
6. Waste							
A. Solid Waste Disposal on Land							
B. Waste-water Handling							
C. Waste Incineration							
D. Other							
7. Other (as specified in Summary 1.A)							
Memo Items:⁽⁴⁾							
International Bunkers							
Aviation							
Marine							
Multilateral Operations							
CO₂ Emissions from Biomass							
	Total CO ₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry						
	Total CO ₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry						

⁽¹⁾ For CO₂ from Land Use, Land-use Change and Forestry the net emissions/removals are to be reported. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

⁽²⁾ Actual emissions should be included in the national totals. If no actual emissions were reported, potential emissions should be included.

⁽³⁾ Parties which previously reported CO₂ from soils in the Agriculture sector should note this in the NIR.

⁽⁴⁾ See footnote 8 to table Summary 1.A.

TABLE 8(a) RECALCULATION - RECALCULATED DATA

(Sheet 1 of 4) Recalculated year:

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂						CH ₄						N ₂ O					
	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾
	CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)		
Total National Emissions and Removals																		
1. Energy																		
1.A. Fuel Combustion Activities																		
1.A.1. Energy Industries																		
1.A.2. Manufacturing Industries and Construction																		
1.A.3. Transport																		
1.A.4. Other Sectors																		
1.A.5. Other																		
1.B. Fugitive Emissions from Fuels																		
1.B.1. Solid fuel																		
1.B.2. Oil and Natural Gas																		
2. Industrial Processes																		
2.A. Mineral Products																		
2.B. Chemical Industry																		
2.C. Metal Production																		
2.D. Other Production																		
2.G. Other																		

Note: All footnotes for this table are given at the end of the table on sheet 4.

TABLE 8(a) RECALCULATION - RECALCULATED DATA
 (Sheet 2 of 4) Recalculated year:

Year
 Submission
 Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂						CH ₄						N ₂ O					
	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾
	CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)		
Total National Emissions and Removals																		
3. Solvent and Other Product Use																		
4. Agriculture																		
4.A. Enteric Fermentation																		
4.B. Manure Management																		
4.C. Rice Cultivation																		
4.D. Agricultural Soils ⁽³⁾																		
4.E. Prescribed Burning of Savannas																		
4.F. Field Burning of Agricultural Residues																		
4.G. Other																		
5. Land Use, Land-Use Change and Forestry (net) ⁽⁴⁾																		
5.A. Forest Land																		
5.B. Cropland																		
5.C. Grassland																		
5.D. Wetlands																		
5.E. Settlements																		
5.F. Other Land																		
5.G. Other																		

Note: All footnotes for this table are given at the end of the table on sheet 4.

TABLE 8(a) RECALCULATION - RECALCULATED DATA
 (Sheet 3 of 4) Recalculated year:

Year
 Submission
 Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂						CH ₄						N ₂ O					
	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾
	CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)		
6. Waste																		
6.A. Solid Waste Disposal on Land																		
6.B. Waste-water Handling																		
6.C. Waste Incineration																		
6.D. Other																		
7. Other (as specified in Summary L.A)																		
Memo Items:																		
International Bunkers																		
Multilateral Operations																		
CO ₂ Emissions from Biomass																		

Note: All footnotes for this table are given at the end of the table on sheet 4.

TABLE 8(a) RECALCULATION - RECALCULATED DATA
 (Sheet 4 of 4) Recalculated year:

Year
 Submission
 Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	HFCs						PFCs						SF ₆																									
	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾	Previous submission	Latest submission	Difference	Difference ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾	Impact of recalculation on total emissions including LULUCF ⁽⁵⁾																				
	CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)			CO ₂ equivalent (Gg)			(%)																						
Total Actual Emissions																																						
2.C.3. Aluminium Production																																						
2.E. Production of Halocarbons and SF ₆																																						
2.F. Consumption of Halocarbons and SF ₆																																						
2.G. Other																																						
Potential Emissions from Consumption of HFCs/PFCs and SF ₆																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Previous submission</th> <th>Latest submission</th> <th>Difference</th> <th>Difference⁽¹⁾</th> </tr> </thead> <tbody> <tr> <td></td> <td colspan="3" style="text-align: center;">CO₂ equivalent (Gg)</td> <td style="text-align: center;">(%)</td> </tr> <tr> <td>Total CO₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total CO₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>																				Previous submission	Latest submission	Difference	Difference ⁽¹⁾		CO ₂ equivalent (Gg)			(%)	Total CO ₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry					Total CO ₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry				
	Previous submission	Latest submission	Difference	Difference ⁽¹⁾																																		
	CO ₂ equivalent (Gg)			(%)																																		
Total CO ₂ Equivalent Emissions with Land Use, Land-Use Change and Forestry																																						
Total CO ₂ Equivalent Emissions without Land Use, Land-Use Change and Forestry																																						

⁽¹⁾ Estimate the percentage change due to recalculation with respect to the previous submission (percentage change = $100 \times [(LS-PS)/PS]$, where LS = latest submission and PS = previous submission. All cases of recalculation of the estimate of the source/sink category should be addressed and explained in table 8(b).

⁽²⁾ Total emissions refer to total aggregate GHG emissions expressed in terms of CO₂ equivalent, excluding GHGs from the LULUCF sector. The impact of the recalculation on the total emissions is calculated as follows: impact of recalculation (%) = $100 \times [(source (LS) - source (PS))/total emissions (LS)]$, where LS = latest submission, PS = previous submission.

⁽³⁾ Parties which previously reported CO₂ from soils in the Agriculture sector should note this in the NIR.

⁽⁴⁾ Net CO₂ emissions/removals to be reported.

⁽⁵⁾ Total emissions refer to total aggregate GHG emissions expressed in terms of CO₂ equivalent, including GHGs from the LULUCF sector. The impact of the recalculation on the total emissions is calculated as follows: impact of recalculation (%) = $100 \times [(source (LS) - source (PS))/total emissions (LS)]$, where LS = latest submission, PS = previous submission.

Documentation box:

Parties should provide detailed information on recalculations in Chapter 10: Recalculations and Improvements, and in the relevant sections of Chapters 3 to 9 (see section 2.5 of each of Chapters 3 - 9) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table.

TABLE 8(b) RECALCULATION - EXPLANATORY INFORMATION
(Sheet 1 of 1)

Year
 Submission
 Country

Specify the sector and source/sink category ⁽¹⁾ where changes in estimates have occurred:	GHG	RECALCULATION DUE TO				
		CHANGES IN:			Addition/removal/ reallocation of source/sink categories	Other changes in data (e.g. statistical or editorial changes, correction of errors)
		Methods ⁽²⁾	Emission factors ⁽²⁾	Activity data ⁽²⁾		

⁽¹⁾ Enter the identification code of the source/sink category (e.g. 1.B.1) in the first column and the name of the category (e.g. Fugitive Emissions from Solid Fuels) in the second column of the table. Note that the source categories entered in this table should match those used in table 8(a).

⁽²⁾ Explain changes in methods, emission factors and activity data that have resulted in recalculation of the estimate of the source/sink as indicated in table 8(a). Include changes in the assumptions and coefficients in the Methods column.

Documentation box:
 Parties should provide the full information on recalculations in Chapter 10: Recalculations and Improvements, and in the relevant sections of Chapters 3 to 9 (see section 2.5 of each of Chapters 3 to 9) of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table. References should point particularly to the sections of the NIR in which justifications of the changes as to improvements in the accuracy, completeness and consistency of the inventory are reported.

TABLE 10 EMISSIONS TRENDS

CO₂

(Sheet 1 of 5)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
	(Gg)			%
1. Energy				
A. Fuel Combustion (Sectoral Approach)				
1. Energy Industries				
2. Manufacturing Industries and Construction				
3. Transport				
4. Other Sectors				
5. Other				
B. Fugitive Emissions from Fuels				
1. Solid Fuels				
2. Oil and Natural Gas				
2. Industrial Processes				
A. Mineral Products				
B. Chemical Industry				
C. Metal Production				
D. Other Production				
E. Production of Halocarbons and SF ₆				
F. Consumption of Halocarbons and SF ₆				
G. Other				
3. Solvent and Other Product Use				
4. Agriculture				
A. Enteric Fermentation				
B. Manure Management				
C. Rice Cultivation				
D. Agricultural Soils				
E. Prescribed Burning of Savannas				
F. Field Burning of Agricultural Residues				
G. Other				

5. Land Use, Land-Use Change and Forestry⁽²⁾				
A. Forest Land				
B. Cropland				
C. Grassland				
D. Wetlands				
E. Settlements				
F. Other Land				
G. Other				
6. Waste				
A. Solid Waste Disposal on Land				
B. Waste-water Handling				
C. Waste Incineration				
D. Other				
7. Other (as specified in Summary 1.A)				
Total CO₂ emissions including net CO₂ from LULUCF				
Total CO₂ emissions excluding net CO₂ from LULUCF				
Memo Items:				
International Bunkers				
Aviation				
Marine				
Multilateral Operations				
CO₂ Emissions from Biomass				

Note: All footnotes for this table are given at the end of the table on sheet 5.

TABLE 10 EMISSIONS TRENDS

CH₄

(Sheet 2 of 5)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
	(Gg)			%
1. Energy				
A. Fuel Combustion (Sectoral Approach)				
1. Energy Industries				
2. Manufacturing Industries and Construction				
3. Transport				
4. Other Sectors				
5. Other				
B. Fugitive Emissions from Fuels				
1. Solid Fuels				
2. Oil and Natural Gas				
2. Industrial Processes				
A. Mineral Products				
B. Chemical Industry				
C. Metal Production				
D. Other Production				
E. Production of Halocarbons and SF ₆				
F. Consumption of Halocarbons and SF ₆				
G. Other				
3. Solvent and Other Product Use				
4. Agriculture				
A. Enteric Fermentation				
B. Manure Management				
C. Rice Cultivation				
D. Agricultural Soils				
E. Prescribed Burning of Savannas				
F. Field Burning of Agricultural Residues				
G. Other				

5. Land Use, Land-Use Change and Forestry				
A. Forest Land				
B. Cropland				
C. Grassland				
D. Wetlands				
E. Settlements				
F. Other Land				
G. Other				
6. Waste				
A. Solid Waste Disposal on Land				
B. Waste-water Handling				
C. Waste Incineration				
D. Other				
7. Other (as specified in Summary 1.A)				
Total CH ₄ emissions including CH ₄ from LULUCF				
Total CH ₄ emissions excluding CH ₄ from LULUCF				
Memo Items:				
International Bunkers				
Aviation				
Marine				
Multilateral Operations				
CO₂ Emissions from Biomass				

Note: All footnotes for this table are given at the end of the table on sheet 5.

TABLE 10 EMISSIONS TRENDS

N₂O

(Sheet 3 of 5)

Year
Submission
Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
	(Gg)			%
1. Energy				
A. Fuel Combustion (Sectoral Approach)				
1. Energy Industries				
2. Manufacturing Industries and Construction				
3. Transport				
4. Other Sectors				
5. Other				
B. Fugitive Emissions from Fuels				
1. Solid Fuels				
2. Oil and Natural Gas				
2. Industrial Processes				
A. Mineral Products				
B. Chemical Industry				
C. Metal Production				
D. Other Production				
E. Production of Halocarbons and SF ₆				
F. Consumption of Halocarbons and SF ₆				
G. Other				
3. Solvent and Other Product Use				
4. Agriculture				
A. Enteric Fermentation				
B. Manure Management				
C. Rice Cultivation				
D. Agricultural Soils				
E. Prescribed Burning of Savannas				
F. Field Burning of Agricultural Residues				
G. Other				

5. Land Use, Land-Use Change and Forestry				
A. Forest Land				
B. Cropland				
C. Grassland				
D. Wetlands				
E. Settlements				
F. Other Land				
G. Other				
6. Waste				
A. Solid Waste Disposal on Land				
B. Waste-water Handling				
C. Waste Incineration				
D. Other				
7. Other (as specified in Summary 1.A)				
Total N ₂ O emissions including N ₂ O from LULUCF				
Total N ₂ O emissions excluding N ₂ O from LULUCF				
Memo Items:				
International Bunkers				
Aviation				
Marine				
Multilateral Operations				
CO₂ Emissions from Biomass				

Note: All footnotes for this table are given at the end of the table on sheet 5.

TABLE 10 EMISSION TRENDS
HFCs, PFCs and SF₆
 (Sheet 4 of 5)

Year
 Submission
 Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
		(Gg)		%
Emissions of HFCs⁽³⁾ - (Gg CO₂ equivalent)				
HFC-23				
HFC-32				
HFC-41				
HFC-43-10mee				
HFC-125				
HFC-134				
HFC-134a				
HFC-152a				
HFC-143				
HFC-143a				
HFC-227ea				
HFC-236fa				
HFC-245ca				
Unspecified mix of listed HFCs ⁽⁴⁾ - (Gg CO ₂ equivalent)				
Emissions of PFCs⁽³⁾ - (Gg CO₂ equivalent)				
CF ₄				
C ₂ F ₆				
C ₃ F ₈				
C ₄ F ₁₀				
c-C ₄ F ₈				
C ₅ F ₁₂				
C ₆ F ₁₄				
Unspecified mix of listed PFCs ⁽⁴⁾ - (Gg CO ₂ equivalent)				
Emissions of SF₆⁽³⁾ - (Gg CO₂ equivalent)				
SF ₆				

Note: All footnotes for this table are given at the end of the table on sheet 5.

**TABLE 10 EMISSION TRENDS
SUMMARY
(Sheet 5 of 5)**

Year
Submission
Country

GREENHOUSE GAS EMISSIONS	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
	CO ₂ equivalent (Gg)			(%)
CO ₂ emissions including net CO ₂ from LULUCF				
CO ₂ emissions excluding net CO ₂ from LULUCF				
CH ₄ emissions including CH ₄ from LULUCF				
CH ₄ emissions excluding CH ₄ from LULUCF				
N ₂ O emissions including N ₂ O from LULUCF				
N ₂ O emissions excluding N ₂ O from LULUCF				
HFCs				
PFCs				
SF ₆				
Total (including LULUCF)				
Total (excluding LULUCF)				

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ⁽¹⁾	1990	(Years 1991 to latest reported year)	Change from 1990 ⁽¹⁾ to latest reported year
	CO ₂ equivalent (Gg)			(%)
1. Energy				
2. Industrial Processes				
3. Solvent and Other Product Use				
4. Agriculture				
5. Land Use, Land-Use Change and Forestry ⁽⁵⁾				
6. Waste				
7. Other				
Total (including LULUCF)⁽⁵⁾				

⁽¹⁾ The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the COP. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

⁽²⁾ Fill in net emissions/removals as reported in table Summary 1.A. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

⁽³⁾ Enter actual emissions estimates. If only potential emissions estimates are available, these should be reported in this table and an indication for this be provided in the documentation box. Only in these rows are the emissions expressed as CO₂ equivalent emissions.

⁽⁴⁾ In accordance with the UNFCCC reporting guidelines, HFC and PFC emissions should be reported for each relevant chemical. However, if it is not possible to report values for each chemical (i.e. mixtures, confidential data, lack of disaggregation), this row could be used for reporting aggregate figures for HFCs and PFCs, respectively. Note that the unit used for this row is Gg of CO₂ equivalent and that appropriate notation keys should be entered in the cells for the individual chemicals.

⁽⁵⁾ Includes net CO₂, CH₄ and N₂O from LULUCF.

Documentation box:

- Parties should provide detailed explanations on emissions trends in Chapter 2: Trends in Greenhouse Gas Emissions and, as appropriate, in the corresponding Chapters 3 - 9 of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table.
- Use the documentation box to provide explanations if potential emissions are reported.
