



**Conference of the Parties serving as the meeting
of the Parties to the Kyoto Protocol**
Eighth session
Doha, 26 November to 7 December 2012

Agenda item 3(a)

Reports of the subsidiary bodies

Report of the Subsidiary Body for Scientific and Technological Advice

**Implications of the implementation of decisions 2/CMP.7 to
5/CMP.7 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**

Proposal by the President

Draft decision -/CMP.8

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

Recalling its decisions 2/CMP.1, 3/CMP.1, 9/CMP.1, 11/CMP.1, 12/CMP.1, 13/CMP.1, 14/CMP.1, 15/CMP.1, 16/CMP.1, 17/CMP.1, 18/CMP.1, 19/CMP.1, 20/CMP.1, 22/CMP.1, 27/CMP.1, 6/CMP.3, 1/CMP.7, 2/CMP.7, 3/CMP.7, 4/CMP.7 and 5/CMP.7,

Also recalling, in particular, its decision that the second commitment period under the Kyoto Protocol shall begin on 1 January 2013,¹

Emphasizing the importance of commencing the implementation of the second commitment period without delay,

[Taking note that Parties included in Annex I without commitments inscribed in the third column of Annex B to the Kyoto Protocol will apply to the extent possible any provisions in this decision in accordance with relevant decisions on methodological issues under the Kyoto Protocol and any relevant provisions of decision -/CMP.8,²]

¹ Decision 1/CMP.7, paragraph 1.

² Draft decision proposed for adoption under agenda item 4 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.

1. *Agrees* that decision 5/CMP.7 does not result in any modification to the previous decisions;
2. *Decides* that each Party included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol, as contained in the [annex [update references in line with final text from AWG-KP] to decision -/CMP.8], shall submit to the secretariat, by 15 April 2015, a report to facilitate the calculation of its assigned amount pursuant to Article 3, paragraphs [7 and 8, of the Kyoto Protocol][update references in line with final text from AWG-KP] for the second commitment period and to demonstrate its capacity to account for its emissions and assigned amount (hereinafter referred to as the report to facilitate the calculation of the assigned amount);
3. *Also decides* that for the second commitment period, the report to facilitate the calculation of the assigned amount shall include the information specified in annex I to this decision;
4. *Further decides* that for the purposes of reporting land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol for the second commitment period, [each Party included in Annex I] [each Party included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol] shall include the information specified in annex II to this decision in its annual greenhouse gas inventory in accordance with Article 5, paragraph 2, of the Kyoto Protocol, which shall be submitted starting with the annual inventory for the first year of the second commitment period;
5. Option 1 [Decides that paragraph 23 of the annex to decision 13/CMP.1 does not apply for the second commitment period and also decides that for the purposes of the second commitment period, each Party included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol shall, [prior to any transactions of its [AAUs issued for the second commitment period] [assigned amount units taking place for the second commitment period],] issue a quantity of assigned amount units equivalent to its assigned amount pursuant to Article 3, paragraphs [7 and 8, of the Kyoto Protocol][update references in line with final text from AWG-KP][, calculated and recorded in accordance with the provisions of paragraphs 5–10 of the annex to decision 13/CMP.1, in its national registry.][Paragraph 5 of the annex to decision 13/CMP.1 shall apply mutatis mutandis to the second commitment period.] *Further decides* that following such issuance, transactions of these assigned amount units issued for the second commitment period may take place;]
6. Option 2 [Decides that prior to any transactions valid for the second commitment period a Party included in Annex I to the Convention must have a quantified emission limitation and reduction commitment set out in the third column of Annex B to the Kyoto Protocol;]
7. *Decides* that each Party included in Annex I with a commitment inscribed in the third column of Annex B to the Kyoto Protocol shall submit its first standard electronic format for reporting Kyoto Protocol units for the second commitment period in conjunction with its first annual inventory submission for that commitment period;
8. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue to assess and address the implications of the implementation of decisions 2/CMP.7 to 4/CMP.7, as well as those of decision -/CMP.8, on the relevant decisions adopted for the first commitment period, with the aim of finalizing its consideration and proposing for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its ninth session any changes to such decisions;

9. *Notes* that some of the work referred to in paragraph 8 above might only be completed by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its tenth session;

10. *Also requests* the Subsidiary Body for Scientific and Technological Advice to initiate consideration of any supplementary reporting tables required for the reporting of land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol for the second commitment period in parallel with the consideration of any supplementary methodological guidance resulting from the work of the Intergovernmental Panel on Climate Change referred to in decision 2/CMP.7, paragraph 8, and in the conclusions of the Subsidiary Body for Scientific and Technological Advice at its thirty-third session,³ with the aim of completing this work by the ninth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol;

11. *Invites* Parties to submit to the secretariat, by 15 February 2013, views on and proposals or elements of proposals to address the implications referred to in paragraphs 8 and 10 above;

12. *Requests* the secretariat, subject to the availability of financial resources, to implement the measures necessary to enable the implementation of this decision, including, as appropriate:

(a) To organize a workshop, to be held prior to the thirty-eighth session of the Subsidiary Body for Scientific and Technological Advice, with the aim of facilitating the work of the Subsidiary Body for Scientific and Technological Advice referred to in paragraph 8 above;

(b) To prepare a report on the workshop referred to in paragraph 12(a) above for consideration by the Subsidiary Body for Scientific and Technological Advice at its thirty-eighth session;

(c) To organize a workshop, to be held prior to the thirty-ninth session of the Subsidiary Body for Scientific and Technological Advice, with the aim of facilitating the work on the common reporting format tables for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol;

(d) To prepare a report on the workshop referred to in paragraph 12(c) above for consideration by the Subsidiary Body for Scientific and Technological Advice at its thirty-ninth session;

(e) To make the submissions referred to in paragraph 11 above publicly available on the UNFCCC website and to compile them into a miscellaneous document before the workshop referred to in paragraph 12(a) above;

13. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraph 12 above;

14. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

³ FCCC/SBSTA/2010/13, paragraph 72.

Annex I

[English only]

Report to facilitate the calculation of the assigned amount

1. The report to facilitate the calculation of the assigned amount pursuant to Article 3, paragraphs [7 and 8, of the Kyoto Protocol][*update references in line with final text from AWG-KP*] for the second commitment period and to demonstrate the capacity of Annex B Parties to account for their emissions and assigned amounts shall contain the following information:

(a) Complete inventories of anthropogenic emissions by sources and removals by sinks of greenhouse gases (GHGs) not controlled by the Montreal Protocol, recalculated in accordance with decision 4/CMP.7 for all years from 1990, or another approved base year or period under Article 3, paragraph 5, of the Kyoto Protocol, to the most recent year available, and prepared in accordance with Article 5, paragraph 2, of the Kyoto Protocol, and any relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) and the Conference of the Parties (COP). If the report is submitted at the same time as the submission of the Party's annual GHG inventories, only one inventory submission should be provided and both reports should be submitted in conjunction;

(b) The identification of its selected base year for hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride in accordance with Article 3, paragraph 8, of the Kyoto Protocol [*update in accordance with results from AWG-KP*], if the Party included in Annex I did not have a quantified emission limitation and reduction target in the first commitment period, and the identification of its selected base year for nitrogen trifluoride in accordance with Article 3, paragraph 8bis, of the Kyoto Protocol [*update in accordance with results from AWG-KP*], for all Parties included in Annex I with a quantified emission limitation and reduction target for the second commitment period;

(c) The agreement under Article 4 of the Kyoto Protocol for the second commitment period, where the Party has reached such an agreement to fulfil its commitments under Article 3 of the Kyoto Protocol jointly with other Parties;

(d) The calculation of its assigned amount pursuant to Article 3, [paragraphs 7bis, 8 and 8bis, of the Kyoto Protocol][*update in accordance with results from AWG-KP*], on the basis of its inventory referred to in paragraph 1(a) above, which is due by 15 April 2015;

(e) The calculation of its commitment period reserve in accordance with decision 11/CMP.1 or any subsequent revision thereof related to the calculation of the commitment period reserve;

(f) The identification of its selection of single minimum values for tree crown cover, land area and tree height for use in accounting for its activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, if the Party included in Annex I did not select a definition of forest for the first commitment period, together with a justification of the consistency of those values with the information that has been historically reported to the Food and Agriculture Organization of the United Nations or other international bodies, and in the case of difference, an explanation of why and how such values were chosen, in accordance with decisions 16/CMP.1 and 2/CMP.7. If the Party included in Annex I selected its forest definition for the first commitment period, the definition for the second commitment period shall be the same;

(g) The identification of its election of activities under Article 3, paragraph 4, of the Kyoto Protocol for inclusion in its accounting for the second commitment period, in

addition to those activities under Article 3, paragraph 4, of the Kyoto Protocol that were elected in the first commitment period, together with information on how its 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 under activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in the first commitment period continues to be accounted for in subsequent commitment periods, in accordance with decisions 16/CMP.1 and 2/CMP.7;

(h) The identification of whether, for each activity under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, it intends to account annually or for the entire commitment period;

(i) The forest management reference level as inscribed in the appendix to the annex to decision 2/CMP.7, any technical corrections as contained in the inventory report for the first year of the second commitment period and references to those sections in the national inventory report where such information is reported consistent with the requirements of decision 2/CMP.7, annex, paragraph 14;¹

(j) 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 in accordance with decision 2/CMP.7, annex, paragraph 16;

(k) An indication of whether it intends to apply the provisions to exclude emissions from natural disturbances for the accounting for afforestation and reforestation under Article 3, paragraph 3, of the Kyoto Protocol and/or forest management under Article 3, paragraph 4, of the Kyoto Protocol during the second commitment period in accordance with decision 2/CMP.7, annex, paragraph 33, and any relevant supplementary methodological guidance developed by the Intergovernmental Panel on Climate Change and adopted by the CMP and the COP, including:

(i) Country-specific information on the background level of emissions associated with annual natural disturbances that have been included in its forest management reference level;

(ii) Information on how the background level(s) for afforestation and reforestation under Article 3, paragraph 3, of the Kyoto Protocol and/or forest management under Article 3, paragraph 4, of the Kyoto Protocol have been estimated, and information on how it avoids the expectation of net credits or net debits during the commitment period, including information on how a margin is established, if a margin is needed;

(l) A description of its national system in accordance with Article 5, paragraph 1, of the Kyoto Protocol, reported in accordance with the "Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol", if the Party included in Annex I did not have a quantified emission limitation and reduction target in the first commitment period;

(m) A description of its national registry, reported in accordance with the "Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol", if the Party included in Annex I did not have a quantified emission limitation and reduction target in the first commitment period.

¹ Parties shall include the submission pursuant to decision 2/CMP.6, paragraph 4, and the corresponding technical assessment report pursuant to decision 2/CMP.6, paragraph 5, as annexes to the report. Any technical corrections resulting from recommendations in the technical assessment report shall be reported in the inventory submission for the first year of the second commitment period.

Annex II

[English only]

Information on land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in annual greenhouse gas inventories

1. Each Party included in Annex I shall include in its annual greenhouse gas (GHG) inventory information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry (LULUCF) activities under Article 3, paragraph 3, of the Kyoto Protocol, forest management under Article 3, paragraph 4, of the Kyoto Protocol and any elected activities under Article 3, paragraph 4, of the Kyoto Protocol¹ in accordance with Article 5, paragraph 2, of the Kyoto Protocol as elaborated by any relevant supplementary methodological guidance developed by the Intergovernmental Panel on Climate Change (IPCC) and adopted by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) and the Conference of the Parties (COP). Estimates for activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, shall be clearly distinguished from anthropogenic emissions from the sources listed in Annex A to the Kyoto Protocol. In reporting the above-mentioned information, each Party included in Annex I shall include the reporting requirements specified in paragraphs 3–6 below, taking into consideration the information communicated as part of the report to facilitate the calculation of the assigned amount referred to in paragraph 2 of this decision and the selected values in accordance with decision 16/CMP.1, annex, paragraph 16.

2. [A Party without a commitment inscribed in the third column of Annex B to the Kyoto Protocol shall provide the information described in paragraph 1(g), (j) and (k) of annex I to this decision in its first inventory submission for the second commitment period.]

3. General information to be reported for activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, shall include:

(a) Information on how inventory methodologies have been applied taking into account the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, and any relevant supplementary methodological guidance developed by the IPCC and adopted by the CMP and the COP, and recognizing the principles as laid out in decision 16/CMP.1;

(b) The geographical location of the boundaries of the areas that encompass:

(i) Units of land subject to activities under Article 3, paragraph 3, of the Kyoto Protocol;

(ii) Units of land subject to activities under Article 3, paragraph 3, of the Kyoto Protocol which would otherwise be included in land subject to forest management or elected activities under Article 3, paragraph 4, of the Kyoto Protocol under the provisions of decision 2/CMP.7, annex, paragraph 9;

(iii) Land subject to forest management under Article 3, paragraph 4, in the second commitment period and to any elected activities under Article 3, paragraph 4;

¹ The elected activities shall be the same as those identified in the Party's report referred to in paragraph 2 of this decision.

The information aims to ensure that units of land and areas of land are identifiable. Parties are encouraged to elaborate on this information on the basis of any relevant decisions of the CMP and the COP on methodological guidance associated with LULUCF;

(c) The spatial assessment unit used for determining the area of accounting for afforestation, reforestation and deforestation;

(d) Information on anthropogenic GHG emissions by sources and removals by sinks resulting from activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, for all geographical locations reported in the current and previous years, under paragraph 3(b) above, since the beginning of the commitment period or the onset of the activity, whichever comes later. In the latter case the year of the onset of the activity shall also be included. Once land is accounted for under activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, or any elected activities under Article 3, paragraph 4, reporting shall continue throughout subsequent and contiguous commitment periods;

(e) Information on which, if any, of the following pools – above-ground biomass, below-ground biomass, litter, deadwood and/or soil organic carbon – were not accounted for, together with verifiable information that demonstrates that these unaccounted pools were not a net source of anthropogenic GHG emissions;

(f) When a Party applies the provisions for natural disturbances to its accounting in the second commitment period, information demonstrating that emissions from natural disturbances in any single year exceed the background level(s), including a margin, where a margin is needed pursuant to decision 2/CMP.7, annex, paragraph 33. For this purpose, a Party shall, inter alia, include information in accordance with decision 2/CMP.7, annex, paragraphs 33 and 34:

(i) Showing that all lands subject to the exclusion due to natural disturbances are identified, including their georeferenced location, year and types of disturbances;

(ii) Showing how annual emissions resulting from natural disturbances and the subsequent removals during the commitment period in those areas are estimated and excluded from the accounting;

(iii) Showing that no land-use change has occurred on lands for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied and explaining the methods and criteria for identifying any future land-use changes on those land areas during the second commitment period;

(iv) Demonstrating that the events or circumstances were beyond the control of, and not materially influenced by, the Party in the commitment period, by demonstrating practicable efforts to prevent, manage or control the events or circumstances that led to the application of the provisions contained in decision 2/CMP.7, annex, paragraph 33;

(v) Demonstrating efforts taken to rehabilitate, where practicable, the land for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied;

(vi) Showing that emissions associated with salvage logging were not excluded from accounting.

(g) If a Party accounts for GHG emissions by sources and removals by sinks from the harvested wood products pool other than by instantaneous oxidation, information on emissions and removals resulting from changes in the harvested wood products pool accounted for in accordance with decision 2/CMP.7. The emission and removal estimates

shall be provided separately for activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4. For this purpose, a Party shall, inter alia, include the following information in accordance with decision 2/CMP.7, annex, paragraphs 16 and 27–32:

- (i) Information on activity data for the harvested wood products categories used for estimating the harvested wood products pool removed from domestic forests, for domestic consumption and for export, as appropriate;
 - (ii) Information on half-lives used in estimating the emissions and removals for these categories in accordance with decision 2/CMP.7, annex, paragraph 29 or 30, or, alternatively, information on methodologies used to account for harvested wood products in accordance with decision 2/CMP.7, annex, paragraph 30, showing that the methodologies used are at least as detailed or accurate as the first-order decay method with default half-lives provided in decision 2/CMP.7, annex, paragraph 29;
 - (iii) If the forest management reference level is based on a projection, information on whether emissions from harvested wood products originating from forests prior to the start of the second commitment period have been included in the accounting;
 - (iv) Information on how emissions from the harvested wood products pool that have been accounted for during the first commitment period on the basis of instantaneous oxidation have been excluded from the accounting for the second commitment period;
 - (v) Information showing that harvested wood products resulting from deforestation have been accounted on the basis of instantaneous oxidation;
 - (vi) Information showing that carbon dioxide emissions from harvested wood products in solid waste disposal sites, where these emissions are separately accounted for, and from wood harvested for energy purposes have been accounted on the basis of instantaneous oxidation;
 - (vii) Information showing that the emissions and removals resulting from changes in the harvested wood products pool accounted for do not include imported harvested wood products, irrespective of their origin.
4. Information should also be provided which indicates whether anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, factor out removals from:
- (a) Elevated carbon dioxide concentrations above pre-industrial levels;
 - (b) Indirect nitrogen deposition;
 - (c) The dynamic effects of age structure resulting from activities prior to 1 January 1990.
5. Specific information to be reported for activities under Article 3, paragraph 3, shall include:
- (a) Information that demonstrates that activities under Article 3, paragraph 3, began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced;
 - (b) Information on how harvesting or forest disturbance that is followed by the re-establishment of a forest is distinguished from deforestation.
6. Specific information to be reported for forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, shall include:

- (a) A demonstration that activities under Article 3, paragraph 4, have occurred since 1 January 1990 and are human induced;
- (b) For Parties included in Annex I that elect cropland management and/or grazing land management and/or revegetation and/or wetland drainage and rewetting, anthropogenic GHG emissions by sources and removals by sinks for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported under paragraph 3(b) above;
- (c) Information that demonstrates that emissions by sources and removals by sinks resulting from forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, are not accounted for under activities under Article 3, paragraph 3;
- (d) Information on how all emissions arising from the conversion of natural forests to planted forests are accounted for in accordance with any supplementary methodological guidance developed by the IPCC and adopted by the CMP;
- (e) Information that demonstrates methodological consistency between the reference level and reporting for forest management during the second commitment period, including the area accounted for, the treatment of harvested wood products, and the accounting of any emissions from natural disturbances;
- (f) Any technical corrections made pursuant to decision 2/CMP.7, annex, paragraph 14, to ensure consistency between the reference level and reporting for forest management during the second commitment period;
- (g) If a Party includes in its accounting of forest management under Article 3, paragraph 4, anthropogenic GHG emissions by sources and removals by sinks resulting from the harvest and conversion of forest plantations to non-forest land, information to demonstrate that it has met the requirements set out in decision 2/CMP.7, annex, paragraphs 37–39, and any relevant supplementary methodological guidance developed by the IPCC and adopted by the CMP, including:
- (i) 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;
 - (ii) 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;
 - (iii) 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;
 - (iv) 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.
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