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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 Switzerland

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 5 to 10 September 2016 in Bern, Switzerland.

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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 Switzerland 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 5 to 10 September 2016 in Bern, Switzerland, and was coordinated by Mr. Roman Payo and Mr. Nalin Srivastava (UNFCCC secretariat). Table 1 provides information on the composition of the expert review team (ERT) that conducted the review of Switzerland.

2. A draft version of this report was communicated to the Government of Switzerland, 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 Switzerland

<i>Area of expertise</i>	<i>Name</i>	<i>Party</i>
Generalist	Ms. Laura Dawidowski	Argentina
Energy	Mr. Ioannis Sempos	Greece
IPPU	Mr. Jacek Skoskiewicz	Poland
Agriculture	Ms. Anna Romanovskaya	Russian Federation
LULUCF	Mr. Zoltan Somogyi	Hungary
Waste	Ms. Sirintornthep Towprayoon	Thailand
Lead reviewers	Ms. Dawidowski Mr. Sempos	

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 Switzerland in its report to facilitate the calculation of the assigned amount. Key data and elections by the Party are included in table 4.

¹ At the time of publication of this report, Switzerland had submitted its 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.

Table 2
Expert review team's assessment of the reporting of mandatory elements by Switzerland in its report to facilitate the calculation of the assigned amount

<i>Item</i>	<i>Reported</i>	<i>Comment</i>
<i>General Party information</i>		
Dates of submission		Original submission: 15 April 2016 Revised submission: 7 November 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	See document FCCC/ARR/2016/CHE, table 2 and annex II
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 5
<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?	Yes	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?	No	See annex I, table 4. For further information, see ID#4 in table 3
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?	No	
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?	Yes	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?	NA	See annex I, table 4

<i>Item</i>	<i>Reported</i>	<i>Comment</i>
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	See annex I, table 4
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?	Yes	
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 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: ERT = expert review team, 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 Switzerland 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 Switzerland’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	<p>The assigned amount submitted by the Party in its report to facilitate the calculation of the assigned amount was 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</p> <p>The Party reported its assigned amount to be 361 848 698 t CO₂ eq. However, during the review, the ERT identified that there were overestimations of emissions in the base-year estimates for category 2.C.3 (CO₂ emissions from aluminium production) and 5.C.2 (CH₄ and N₂O emission from open burning of waste), which were not resolved during the review, and therefore included these issues in the list of potential problems and further questions raised by the ERT. In response to this list, the Party submitted revised estimates on 7 November 2016 for the base-year emissions. The ERT agreed with the Party’s revised estimates (see document FCCC/ARR/2016/CHE). As a result of the recalculations, the Party recalculated the assigned amount and determined the assigned amount to be 361 768 527 t CO₂ eq. The ERT notes that the Party’s calculation is probably rounded too early and that rounding should only be done on the final value. The ERT calculates the figure, with the correct rounding, to be 361 768 524 t CO₂ eq</p>	Not a problem
2.	Calculation of the commitment	The commitment period reserve was calculated in accordance with the annex to decision 18/CP.7, the annex to decision 11/CMP.1 and decision 1/CMP.8,	Not a problem

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

<i>ID#</i>	<i>Finding classification</i>	<i>Description of the finding</i>	<i>Classification of problem</i>
	period reserve	paragraph 18 The Party reported its commitment period reserve as 325 663 828 t CO ₂ eq in its original submission. However, during the review, the ERT identified overestimations of emissions in the base year and the Party submitted revised estimates for the base year and recalculated its assigned amount (see issue ID#1 above) and its commitment period reserve (325 591 674 t CO ₂ eq). The ERT notes that, rounding only the final value, the commitment period reserve is 325 591 672 t CO ₂ eq	
3.	Accounting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol	The ERT noted that Switzerland, in its original submission, did not provide specific information on each type of natural disturbance and its definition whose emissions it wishes to exclude from accounting during the second commitment period under the natural disturbance provision. The ERT also noted that Switzerland submitted an update to its initial report on 7 November 2016, in which it included all the natural disturbances that Switzerland wishes to exclude from accounting under the natural disturbance provision (for further information, see issue KL.1 in table 5 in document FCCC/ARR/2016/CHE). The ERT further noted that Switzerland, in the update: (a) extended the description with specific information on each type of natural disturbance, as well as its definition, whose emissions the Party wishes to exclude from accounting; (b) reported emissions from these types in a table titled “Types of natural disturbances and annual values of area-specific greenhouse gas emissions for the calibration period 1990–2009”, including non-CO ₂ emissions from wildfires, and developed the necessary parameters for the application of the provision of natural disturbances (the background level and margin were recalculated accordingly); and (c) indicated that non-wildfire non-CO ₂ GHG emissions are considered to be negligible. The ERT noted that the inclusion of the non-CO ₂ emissions from wildfires in the background level and the margin makes it necessary that the technical correction is applied to the FMRL	Not a problem
4.	Reporting pursuant to Article 3.7 ter of the Doha Amendment	The ERT noted that the Party, in its report to facilitate the calculation of the assigned amount, did not provide information in accordance with Article 3, paragraph 7 ter, of the Doha Amendment; specifically, the Party did not report the approach used to calculate average annual emissions for the first three years of the first commitment period. During the review, the Party indicated that it chose to use the same GHGs, sectors and source categories as those used to calculate the assigned amount for the second commitment period	Not a problem
5.	National registry	The ERT noted that the initial report and the NIR do not provide information on the establishment of a PPSR account in the Party’s national registry. The ERT notes that at the time of submission it was not technically feasible to establish a PPSR. During the review, and in response to the 2016 standard independent assessment report, the Party indicated that it had not yet established a PPSR account, but will do so in time for the start of the carry over process	Not a problem
6.	Adjustments	The ERT has not identified the need to apply any adjustments to the estimate for the assigned amount for the second commitment period	Not a problem

Abbreviations: Annex A sources = source categories included in Annex A to the Kyoto Protocol, Article 8 review guidelines = “Guidelines for review under Article 8 of the Kyoto Protocol”, ERT = expert review team, FMRL = forest management reference

level, GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, NIR = national inventory report, PPSR = previous period surplus reserve.

IV. Questions of implementation

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

Annex I

Key relevant data for Switzerland

1. Table 4 provides key data and parameters for, and elections by, Switzerland, 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 Switzerland^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
Switzerland's QELRC in the second commitment period	84.2%
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 in the original submission	53 718 631 t CO ₂ eq
Base-year emissions, final, as reported by the Party and agreed by the ERT	53 706 729 t CO ₂ eq
<i>Information related to the calculation of the assigned amount and the commitment period reserve</i>	
Assigned amount, as reported by the Party in its original submission	361 848 698 t CO ₂ eq
Assigned amount, final value	361 768 524 t CO ₂ eq
Approach used to calculate the average annual emissions for the first three years of the first commitment period	The same greenhouse gases, sectors and source categories as those used to calculate the assigned amount for the second commitment period
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	-68 911 000 t CO ₂ eq
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, final value, as calculated by the ERT	-69 065 389 t CO ₂ eq

<i>Key information or parameter provided</i>	<i>Comment</i>
Commitment period reserve, as reported by the Party	325 663 828 t CO ₂ eq
Commitment period reserve, final value	325 591 672 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% Minimum land area: 0.0625 hectare 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	0.220 Mt CO ₂ eq/year
Technical corrections to the FMRL as reported in the original submission	Not reported in the original submission
Technical corrections to the FMRL, as reported by the Party during the review and agreed by the ERT	-1.901 Mt CO ₂ eq/year
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, as reported by the Party	1 880.152 kt CO ₂ eq
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, final value, as reported by the Party and agreed by the ERT	1 879.736 kt CO ₂ eq
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, multiplied by 8, as reported by the Party in the original submission	15 041.217 kt CO ₂ eq
3.5% of total base-year GHG emissions, excluding LULUCF and including indirect CO ₂ emissions, multiplied by 8, final value, as reported by the Party and agreed by the ERT	15 037.884 kt CO ₂ eq
Will the Party exclude emissions from natural disturbances in accounting for:	
(a) Afforestation and reforestation	No

<i>Key information or parameter provided</i>	<i>Comment</i>
(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 6–8 provide an overview of total greenhouse gas emissions and removals, as submitted by Switzerland. Where a Party has decided to voluntarily report indirect carbon dioxide emissions, this is noted in the relevant table.

Table 6
Total greenhouse gas emissions for Switzerland, base year^a–2014
 (kt CO₂eq)

	<i>Total GHG emissions excluding indirect CO₂ emissions</i>		<i>Total GHG emissions including indirect CO₂ emissions^b</i>		<i>Land-use change (Article 3.7 bis as contained in the Doha Amendment)</i>
	<i>Total including LULUCF</i>	<i>Total excluding LULUCF</i>	<i>Total including LULUCF</i>	<i>Total excluding LULUCF</i>	
Base year	52 417.84	53 295.54	52 829.03	53 706.73	NA
1990	52 417.84	53 295.54	52 829.03	53 706.73	
1995	48 458.93	52 191.59	48 731.81	52 464.46	
2000	57 215.66	52 301.61	57 402.10	52 488.05	
2010	52 264.51	54 358.89	52 388.29	54 482.68	
2011	48 596.31	50 282.11	48 719.27	50 405.07	
2012	49 624.75	51 623.33	49 745.68	51 744.27	
2013	50 691.76	52 505.80	50 811.77	52 625.81	
2014	47 656.13	48 602.89	47 775.69	48 722.46	

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry, NA = not applicable.

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

^b The Party has reported indirect CO₂ emissions in common reporting format table 6.

Table 7

Greenhouse gas emissions by gas for Switzerland, 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	44 515.76	6 085.63	2 851.79	0.02	116.52	NA, NO	137.01	NA, NO
1995	43 629.44	5 775.43	2 702.98	245.90	17.49	NA, NO	93.23	NA, NO
2000	43 719.52	5 388.29	2 560.60	625.94	49.90	NA, NO	143.79	NA, NO
2010	45 137.93	5 270.90	2 523.48	1 329.36	64.57	NA, NO	147.98	8.45
2011	41 083.19	5 205.59	2 472.60	1 410.15	67.78	NA, NO	159.53	6.22
2012	42 349.57	5 164.28	2 460.77	1 489.05	71.33	NA, NO	208.91	0.36
2013	43 288.76	5 094.37	2 424.98	1 513.19	51.96	NA, NO	252.46	0.09
2014	39 371.70	5 094.39	2 452.25	1 500.98	43.88	NA, NO	258.84	0.40
Per cent change 1990– 2014	-11.6	-16.3	-14.0	6 056 831.9	-62.3	NA	88.9	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 CO₂ emissions include indirect CO₂ emissions reported in common reporting format table 6.

Table 8
Greenhouse gas emissions by sector for Switzerland, 1990–2014^{a, b}
 (kt CO₂eq)

	<i>Energy</i>	<i>IPPU</i>	<i>Agriculture</i>	<i>LULUCF</i>	<i>Waste</i>	<i>Other</i>
1990	41 880.57	3 887.21	6 803.88	-877.70	1 135.06	13.26
1995	41 892.98	3 117.10	6 503.06	-3 732.66	951.32	14.29
2000	42 162.62	3 266.71	6 122.74	4 914.05	935.97	15.36
2010	43 214.47	4 122.08	6 241.00	-2 094.39	905.13	15.41
2011	39 171.35	4 156.82	6 185.31	-1 685.80	891.59	15.41
2012	40 562.53	4 159.95	6 151.92	-1 998.59	869.87	15.41
2013	41 499.00	4 181.61	6 083.11	-1 814.04	862.09	15.41
2014	37 492.25	4 198.35	6 173.71	-946.77	858.15	15.41
Per cent change						
1990–2014	-10.5	8.0	-9.3	7.9	-24.4	16.2

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

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

^b Totals include indirect CO₂ emissions reported 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>.

“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>.

“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>.

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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. Regine Röhliberger (Federal Department of the Environment, Transport, Energy and Communications DETEC, Federal Office for the Environment, Climate Reporting and Adaptation Section), including additional material on the methodology and assumptions used.

Annex III

Acronyms and abbreviations

CH ₄	methane
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
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
NA	not applicable
NF ₃	nitrogen trifluoride
NO	not occurring
N ₂ O	nitrous oxide
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
QELRC	quantified emission limitation and reduction commitment
SF ₆	sulphur hexafluoride
UNFCCC	United Nations Framework Convention on Climate Change
