

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_001	Australia	2.6	3586	3588	It is good practice to report uncertainties in estimates of area of lands subject to afor/refor'. Why is Afor/Refor mentioned in this area of text? Does this mean deforestation on afor/refor land? Or something else? Does it need to be here?		Accept. Replaced AR with deforestation	
3_G_002	Australia	2	3633	3640	Guidance states that if "the natural disturbance is followed by a NON-FOREST LAND USE then this will prevent the regeneration of forest and the disturbance emissions count as deforestation and cannot be excluded from accounting". This is potentially confusing as "non-forest" is not a land use it is a land cover. Suggest change para to read " Lands can only be classified as D if they have been subject to direct human-induced conversion from forest to non-forest land. Areas in which forest cover was lost as a result of natural disturbances are therefore not considered deforestation, even if changed physical conditions delay or prevent regeneration, provided no land-use change has occurred. Change in management or policy....".		Accept with modification: reviewers text partly used, use forestED land to be consistent with decision 2/CMP.7. Went back to original GPG and split to two sentences "Lands can only be classified under Deforestation if they have been subject to direct human-induced conversion from forested to non-forested land. Areas in which forest cover was lost as a result of natural disturbances are therefore not considered deforestation, even if changed physical conditions delay or prevent regeneration, provided that these changes in physical conditions are not the result of direct human induced actions. Natural disturbance followed by land use change will prevent regeneration of forest and is classified as Deforestation. "	
3_G_003	Australia	2	3723	3724	3rd diamond on LHS. "Was the cover loss followed by a land-use change to non-forest land use?" Forest is not a land use it is a land cover. Forestry, grazing and cropping are land uses. See comments on lines 3633-3640. This decision point should be changed to read " Was the cover loss followed by a land-use change?"		Accept: changed as suggested	
3_G_004	Australia	2.7	3825	3825	Currently the text states: "If a country's definition of forest differs from the definition they use for UNFCCC or FAO or reporting it is good practice to explain why". However, a party only has one definition of 'Forest' for the purpose of inventories. The UNFCCC Forest definition is also the KP Forest definition, which may be different from the FAO forest definition. Therefore change text to " "If a country's definition of forest differs from the definition they use for FAO reporting it is good practice to explain why"		Accept with modification: text deleted. Guidance on forest definition where parties have applied exclusions in the first commitment period is now limited section 1.2	

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3_G_005	Australia	2.7	3841	3841	The text "(without the requirement that a specified forest management practice has occurred on each land)" has been left out of this draft. Would it be clearer to inventory compilers if this was put back in?		Accept.	
3_G_006	Australia	2.7	3878	3883	The figure is not clear in showing that land that under UNFCCC Forest land remaining forest land and land converted to forest that is non-direct human is not necessarily KP forest management land. Only forests which the party defines according to the narrow or broad approach according to 2.7.1 are included under forest management. Clarify to show that the relationship between the UNFCCC categories and the KP activities is not necessarily one to one.		Accept. The text in bold at the end of fig 2.7.1 now clarifies that the relationship UNFCCC and KP is not 1:1	
3_G_007	Australia	2.7	3899	3900	Unbalanced accounting is different now that there is Forest Management Reference level because regardless of whether the land is a source or sink, the source or sink would be built into the reference level. Unbalanced accounting is therefore more likely to occur where forests that have been left out of the forest management reference level have increased emissions or decreased removals compared to what would have been estimated if the forests were included under the parties Forest management reference level. In addition unbalanced accounting may occur where parties increase their area of land under forest management compared to the Forest management reference level as suggested in lines 3930 to 3933, because this land and its carbon stock change would not have been included in the reference level.		Accepted with modification. Latest text includes most of the text suggested in the comment.	
3_G_008	Australia	2.7	3930	3933	Unbalanced accounting may occur where parties increase their area of land under forest management compared to the Forest management reference level as suggested in lines 3930 to 3933, because this land and its carbon stock change would not have been included in the reference level.		Accept with modification (see above)	
3_G_009	Australia	2.7	4006	4008	Good practice implies that a party is required to do this as part of it's inventory. The guidance here should not be so strong as it is not a requirement, it may be more appropriate to recommend this rather than require it.		Accept	

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3_G_010	Australia	2.7.5.2	4281	4298	The sentence on line 4281 and the following points do not follow logically from the previous sentence. It is not clear why these distinctions are being made. Please clarify.		Accept. Text was modified.	
3_G_011	Australia	2.7.5.2	4295	4298	This paragraph appears to allow for policy assumptions made in the construction of the FMRL to be reviewed and even modified during a review. However, paragraph at line 4304 states that deviations from policy assumptions should not be considered as the basis for a technical corrections. Given the apparent contradiction between these the paragraph at line 4295 should be deleted.		Accept with modification. The text was modified.	
3_G_012	Australia	2.7	4299	4306	This section discusses where Technical corrections should or shouldn't be considered and discusses methodological elements and policy assumptions, but does not mention technical corrections in relation to approaches. It would be good to address all three distinctions here.		Accept with modification. The text has been modified takin account the comment.	
3_G_013	Australia	2.7.6.1	4377	4379	Figure 2.7.4 - the third diamond ("Is there any other methodological inconsistency...") is not needed (suggest to delete) nor is Part 3 of Table 2.7.1 (line 4437) 'Other possible methodological inconsistencies' (suggest to delete Part 3 of this Table). This inconsistencies with historical data are captured under Element (c) of Table 2.7.1 (2). Also suggest to delete line 4393.		Reject. The diamond and the 3th criteria in Table 2.7.1 are needed to ensure any possible methodological inconsistencies is detected.	
3_G_014	Australia	2.7	4416	4419	If a pool was a sink and not reported earlier, but becomes less of a sink, would it be good practice to include it in reporting and accounting because this would lead to debits for a party applying the FMRL BAU approach?		Reject. The current already cover this issue.	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_015	Australia	2.7	4443	4443	Further clarification is required to describe the connection between the evolution of policy elements and how they would relate to age-class structure, increment and species composition. Eg, the actual age class structure may change during the commitment period compared to the age class that was projected in the FMrl, but this would only occur due to changes in the distribution of harvesting across different age-classes after 2009. New historical data which shows a different age class structure to the assumed age class structure at the start of 2009 for the FMrl would require a Technical Correction.		Accept with modification. The text has been modified.	
3_G_016	Australia	2.7	4503	4503	change "...credits not debits.." to "...credits nor debits..."		Accept. The text has been modified.	
3_G_017	Australia	2.7	4564	4565	First grey box - if a forest has been cleared and replanted, in what circumstance could it be classified as 'unmanaged'		Accept with modification. Fig deleted as covered by Fig 2.5.1. Forest cover in unmanaged forest may be lost due to natural disturbance. If the forest is re-established (naturally), the forest could remain classified as unmanaged, so it is a valid outcome of Box 1. Action is to rename Figure start point as "Land has lost forest cover".	
3_G_018	Australia	2.7	4568	4569	First grey box - if a forest has been planted, in what circumstance could it be classified as 'unmanaged'		Reject. Fig deleted as covered by 2.5.1. A forest has been "established" (i.e. perhaps naturally rather than through dhi planting).	
3_G_019	Australia	2.7	4646	4647	If the replacement forest is deforested, should the original plantation that was cleared also be considered as Article 3.3. Deforestation?		Reject. The new forest land (CEF_ne) will be reported as D if deforested; the old forest land (CEF_hc) will still be reported as FM. This is essentially the same as the case where FM land is harvested then deforested at an immature age. The emissions will still be captured via FMRL accounting. In practical terms, Deforestation of CEF_ne land is likely to occur beyond CP2 by which time it may be impractical to reclassify the original harvest and conversion (CEF_hc) as D land.	

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3_G_020	Austria	2.7.3.	4015	4016	To allow small countries to define their forest area as one stratum, Austria proposes to reformulate this sentence as follows: The area and carbon stock changes of the managed forest within the geographic boundaries of each of the strata used in the country, if any, are known, and		Accept with modification. The whole paragraph has been deleted because not necessary deleted	
3_G_021	Austria	2.7.5.2.	4297		If the "forest area" in the FMRL only represents a "policy assumption" and therefore does not trigger any technical correction of the FMRL, an increase in area subject to FM - i.e. due to broadening the interpretation of FM - during the CP may allow to account for carbon stock changes on forest land not covered by the FMRL. There should be a requirement to undertake a technical correction in case the FM area increases due to a change in the interpretation of the FM definition. This would also be in line with table 2.7.1. which requires a technical correction if the FM area changes up to 2009 retroactively.		Accepted with modification. A new text has been added for the cases of change in FM area	
3_G_022	Austria	2.7.6.1.	4385	4387	As the text contained here differs from the text contained in table 2.7.1. a clarification is needed. Austria proposes following reformulation: The method used for GHG reporting changed after the adoption of FMRL, as part of improving inventory quality. This change will lead to a recalculated time series which, might also lead to an inconsistency between FMRL and reporting of Forest Management in the second commitment period.		Accepted	
3_G_023	Austria	2.7.6.2.	4511	4513	A Technical Correction is primarily applied to ensure methodological consistency between reporting and the FMRL and should not introduce a bias in the accounting, e.g. avoidance of credits. The wording should be adjusted as follows: Irrespective of the method used, it is good practice to provide information that the method used avoids the expectation of net credits and net debits linked to any methodological inconsistency between FMRLcorr and reporting for Forest Management during the commitment period.		Accept. The text has been modified.	
3_G_024	Canada	2	3735	3736	Change to "belowground dead biomass".		reject: belowground biomass could be roots, tubers etc. But also 5 pools given in IPCC 2006 and anything that is dead has to be deadwood or litter. If its not dead it has to be belowground biomass	

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3_G_025	Canada	2	4063	4067	Might be worth showing this in equation form: $FM\ E/Rs = E/Rs * X$ (CP) - $E/Rs$ in FMRL * $X$ (CP), where $x$ = number of years in the commitment period.		Reject. Guidance for accounting is out of scope of this work.	
3_G_026	Canada	2	4106	4107	There appears to be a numbering error here.		Accept with modification. The list of approaches was deleted from the text.	
3_G_027	Canada	2	4325	4327	The reference should be just to "policy" not "policy assumptions" because this is referring to what actually happened compared to what was assumed in the FMRL. As well, while line 4296 does make clear that "policy assumptions under business-as-usual scenarios" includes economic assumptions or responses, for clarity this should be added here as well. Change text to "...explained in terms of differences in policy or economic conditions or responses to them (e.g. as reflected in harvesting rates) as compared to what was assumed in the FMRL."		Accepted. Sentence changed.	
3_G_028	Canada	2	4327	4327	Not clear why this sentence is needed - "The aim is not to provide the basis for a Technical Correction." The purpose of providing the information described in this paragraph is already clearly indicated.		Accepted. Sentence deleted	
3_G_029	Canada	2	4381	4383	This sentence repeats what has already been stated in Section 2.7.6.		Accept. Text to be deleted.	
3_G_030	Canada	2	4385	4394	There appears to be a numbering error here.		Accepted. Numbering is now fixed.	
3_G_031	Canada	2	4393	4394	This example is unclear.		Accepted with modification. The text has been revised.	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_032	Canada	2	4395	4395	While line 4296 does make clear that "policy assumptions under business-as-usual scenarios" includes economic assumptions or responses, for clarity this should be added here as well. Moreover, it needs to be clear that Technical Corrections cannot be triggered by differences in actual policy versus what was assumed in the FMRL. Change text to "Technical Corrections cannot be triggered by differences between what was assumed in the FMRL as compared to actual policy, economic conditions, or responses to them, or new assumptions about these factors."		Accepted.	
3_G_033	Canada	2	4422	4428	This section repeats some of the content in 4391, but provides more detail. Suggest removing earlier reference.		Accept. The text has been revised.	
3_G_034	Canada	2	4429	4433	This section repeats some of the content in 4393, but provides more detail. Suggest removing earlier reference.		Accept. The text has been revised.	
3_G_035	Canada	2	4440	4440	Say "policy and economic assumptions"		Accept. The text has been modified.	
3_G_036	Canada	2	4442	4444	Include in this list assumptions about the evolution of the use of harvested biomass, i.e. the assumptions about the quantities of HWPs produced in the major categories (sawnwood, panels, paper) since these are integral to estimates of HWP emissions included in a FMRL.		Accept. The text has been modified.	
3_G_037	Canada	2	4497	4497	Previous references are to 2/CMP.7 (without Dec)		Accept. 'Dec' has been replaced with 'Decision'.	
3_G_038	Canada	2.6	3700	3717	Recommendation of applying proportion to estimates losses on potential deforestation sites appears to be in conflict with suggested good practice in Section 2.2.2 where specific georeferenced locations are required for Article 3.3 activities. Suggest recommendation should take into consideration suggested good practice under Sections 2.2		Reject: See Section 2.2.2 both Reporting method 1 and Reporting method 2 are good practice. For Reporting method 1 the location of each land polygon within these geographic areas may not be known	

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3_G_039	Canada	2.6	3763	3764	Paragraph containing these two lines seems to be a repetition of paragraph containing lines 3739-3740		Accept: delete the second occurrence	
3_G_040	Canada	2.7	3826	3829	The guidance in Section 1.1 with respect to the definition of the forest is simply that it must be the same definition as in the first commitment period. The text could say: The country must provide clear justification of cases in which the vegetation criteria for forests are met (add a reference to exactly where these criteria are found), but forest areas are defined as Cropland (eg., orchards), grassland (eg., grazed savannah) or Settlements (eg., urban forests).		Accept with modification: text deleted. Guidance on forest definition where parties have applied exclusions in the first commitment period is in section 1.2	
3_G_041	Canada	2.7	3846	3850	Reference to Section 1.1 is likely unnecessary as reference to Section 1.1 does not add information. The sentence should simply begin as: It is good practice		Accept.	
3_G_042	Canada	2.7	3850	3851	Make reference to methodologies required to be used, i.e. it is good practice.....are reported and accounted with Forest Management according to methodologies outlined in .... (reference chapter, section of methodological guidelines. If there are omissions in methodologies, this should be clarified at this point in the text.		Accept with modification: specific text on methods to apply added to methods section 2.7.3. FLRFL methods apply. Tier 1 cannot be applied if the soil carbon pool is "significant" as explained in the text	
3_G_043	Canada	2.7	3872	3875	As this is a key difference between 2006 IPCC Guidelines for UNFCCC reporting and the accounting outlined in this text. These definitional difference should be clarified in the text. Looking at Decision 16/CMP.1 it is very difficult to identify these differences, yet they are key to understanding what this section is talking about. Same point for Figure 2.7.1. Take note of how the Decisions X/CMP.X are incorporated into the text in section 2.7.5. In this section, the sentence structure states, "According to Decision X/CMP.X" and then a summary of the decision is given. This format should be followed throughout the document.		Accept with modification. The full definition of Forest Management is given on the previous page, no need to repeat here. However have used the structure "according to". Have also added further clarity and part of the definition here on previous page: "The latter includes all forests under direct human influence, and thus includes forests that may not meet the requirements of the Decision 16/CMP.1 of a system of practices for stewardship and use of forest land. "	

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3_G_044	Canada	2.7	3878	3959	Figures 2.7.1 and 2.7.3 suggest that FM area reported under KP is smaller than and contained by Forest land area as reported under UNFCCC, except in the case of forest converted to other land uses that are eligible for the new carbon Equivalent Forest provision. While this is true in most cases, Figure 2.1.2 in Chapter 2 illustrates an existing flexibility (i.e. countries could use different thresholds for defining forests for KP and UNFCCC reporting) that allows countries to account areas under KP Article 3.4 FM activities inside areas reported as Cropland under UNFCCC. These two figures (and/or figure 2.1.2) should be revised in order to avoid potential inconsistencies in this guidance.		Accept with modification: Figures revised. Forest definition should be consistent between UNFCCC and KP. Fig 2.1.2 no longer shows FM as possible on cropland.	
3_G_045	Canada	2.7	3888	3889	Create a box that defines eligibility criteria the Forest Management activities noted in Decision 2/CMP.7 as opposed to simply referring to the Decision.		Reject. The reference to the Decision 2/CMP.7, and in particular to the eligibility criteria (see footnote to fig. 2.7.1) is provided in order to clearly define the context, avoiding repetitions of concepts already defined. Specific eligibility criteria are partly defined by country's definition of FM (within the general limits set by dec. 2/CMP7). There is no need to add the general criteria, these can be easily found in relevant CMP decisions.	
3_G_046	Canada	2.7	4012	4014	This statement is unclear. There seems to be some sort of typo error, numbering. Try: 1. The areas under Forest Management are identical to the areas defined as managed forest (Figure 2.7.1); or the area and carbon stock changes and non-CO2 greenhouse gas emitted from areas subject to Forest Management are known.		Accept with modification. The whole paragraph has been deleted because not necessary deleted	
3_G_047	Canada	2.7	4071	4076	There is a departure from past IPCC terminology which is well established and understood IPCC terminology. It is not clear what is the difference between methodological consistency and time-series consistency. Consider revising entire section, assuring that there is consistency in terminology and that we clearly differentiate the links between methodological consistency and time-series consistency.		Accept with modification. The text has been revised making more clear the distinction between time series consistency and methodological consistency. The decision 2/CMP.7 requires the demonstration of methodological consistency between FMRL and the reporting for FM using the IPCC methods.	
3_G_048	Canada	2.7	4097	4145	The list of approaches plus Box 2.7.3 are repetitive. Simply make Box 2.7.3 the text of the section, remove the numbered list (the numbering is incorrect).		Accept with modification. The list of approaches was deleted from the text.	

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3_G_049	Canada	2.7	4102	4107	Fix list numbering		Accept with modification. The list of approaches was deleted from the text.	
3_G_050	Canada	2.7	4167	4202	A departure from past IPCC terminology. Discussion of alignment of models with historical data and use of consistent model parameters (such as harvest rates, is about "time series consistency". This terminology is known and understood, the authors should continue to use it.		Accept with modification. The text has been revised and a reference to IPCC methods to be applied for consistency purposes is given in section 2.7.5. See also action to comment 3_G_047.	
3_G_051	Canada	2.7	4216	4218	Define the final agreement on natural disturbances, as it is stated in Decision 2/CMP.7 within this text.		Accept with modification. The text was modified. The provision on natural disturbances according to Decision 2/CMP.7 is described detailed in section 2.3.9.	
3_G_052	Canada	2.7	4255	4280	In this section, there is a statement about the use of the word consistency, however, we begin to talk about the UNFCCC reporting concept of recalculation. The text could be rewritten to be more consistent with UNFCCC concepts, time-series consistency and recalculation. This would make the text more clear for inventory specialists.		Accept with modification. The text has been revised and a reference to IPCC methods to be applied for consistency purposes is given.	
3_G_053	Canada	2.7	4282	4295	Fix list numbering		Accept. Numbering was corrected.	
3_G_054	Canada	2.7	4340	4340	We are introducing new terminology for old concepts. Technical corrections are recalculations to establish time series consistency between reporting periods. The authors are advised to try to be as consistent with terminology used in the past for reporting guidelines. Though it is clear that accounting and reporting are different concepts, time-series consistency and recalculations apply to both.		Reject. The term "Technical Correction" has been introduced by the Decision. Furthermore, it is not entirely true that technical corrections are recalculations to establish time series consistency between reporting periods: they are for making two sets of data (GHG inventory and FMRL) methodologically comparable.	
3_G_055	Canada	2.7	4385	4394	Fix list numbering		Accepted. Numbering is now fixed.	

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3_G_056	Canada	2.7	4441	4446	There seems to be a contradiction in the paragraph included in these lines when it mentions that "These deviations do not imply a methodological inconsistency, and therefore do not trigger Technical Corrections.", referring to the evolution of elements mentioned in table 2.7.1, i.e. elements b, d (footnote 90) and e, which do trigger a need for a technical correction according to this table 2.7.1. This paragraph should be revised and probably more clearly explained, especially those sentences about the implications of policy assumptions on methodological consistency and the need for technical corrections.		Accept with modification. The text has been modified.	
3_G_057	Canada	2.7	4494	4494	Last sentence in Box 2.7.4 seems to be incomplete.		Accept. The last sentence was deleted.	
3_G_058	Canada	2.7	4551		The concept of carbon equivalent forest conversion (CEFC) seems weak. Carbon equivalency implies that the gross (or perhaps net) primary productivity of two forests would have to be equivalent. Hundreds of different factors play into forest productivity, and the idea of a carbon equivalency for forests seems hard to be understood. Furthermore, this ignores the role of soils in the storage of carbon, and different soils will store different amounts of carbon; so not only the forest would have to be equivalent, but also the soils.		Accept with modification. Soils are included in the stock comparison, so have now emphasised this in several places.	
3_G_059	Canada	2.7	4576	4616	There might be a misinterpretation of paras. 37-39 of the annex to Decision 2/CMP.7 in lines 4576-4578, since it is not clear in these paras. that a requirement for CEF-d is that the year of conversion "will be between 1 January 2013 and the end of the last inventory year", i.e. during one of the inventory years of the CP2 being reported. Moreover, this requirement is not mentioned in decision tree of Figure 2.7.7		Accept with modification. See 3_G_136 below. The Decision applies to CP2 accounting so cannot be backdated to conversion before 1 Jan 2013. If the conversion occurs after CP2, then there is nothing to report in CP2.	

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3_G_060	Canada	2.7	4600	4602	There could be numerous reasons why a cutblock could be left for a longer period than usual. Setting accounting loopholes based on a defined "normal practice" within a country seems like a very arbitrary approach.		Reject. This is not an "arbitrary accounting loophole", it is a requirement for consistency with the approach used to distinguish temporary forest cover loss from land use change that is used elsewhere in reporting (section 2.6.2.1). It would be arbitrary to set a single time limit for all Parties, or to allow Parties to set a different limit for CEFC than for harvest/restocking. Forest plantations established onto cutover natural forest are ineligible because the land was never "non-forest".	
3_G_061	Canada		4297	4298	Need to also include in this list assumptions about the evolution of the use of harvested biomass, i.e. the assumptions about the quantities of HWPs produced in the major categories (sawnwood, panels, paper) since these are integral to estimates of HWP emissions included in a FMRL.		Accept. Production HWP and major categories were included in the policy assumption list.	
3_G_062	Finland	2.5.2	3401	3408	The requirement to provide "documentation that a decision has been taken .." is unrealistic. Please change, for example, to "Relevant information can be provided by referencing , for example laws, policies, .....".		Accept with modification. The text does not state that "documentation" is required but says that information is required that could include "documentation". Also it partly depends on the interpretation of the word "documentation, which in a narrow sense could be actual documents of the laws or policies or decisions, but in a broad sense could be documenting that these laws/policies/decisions exist or have been taken. Kept the word "documentation" in this sentence where it is an example of what could be included, but deleted from next sentence to make it clear that it is information that is required rather than specific documents in line with the reviewers concerns.	
3_G_063	Finland		3848	3848	The requirement "define the circumstances under which a transition from natural forest to planted forest occurs" is unclear. Please delete or add more clarity to what needs to be reported.		Accept: Text deleted	

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3_G_064	Finland	"2.7.6"	4352	4355	The GPG says: "Essentially, the Technical Correction is a net value of emissions and removals, which is added at the time of accounting to the original FMRL (contained in Decision 2/CMP.7) to ensure that accounted emissions and removals will not reflect the impact of methodological inconsistencies. The Technical Correction is defined as (in Mt CO <sub>2</sub> eq yr <sup>-1</sup> ):". This text and following equation 2.7.1 leaves an impression that technical correction is one value that is estimated and then applied. But in reality, if a country is changing to Tier 3 model approach e.g. with soil carbon change then technical correction depends on time and might be different for different years during the commitment period. Please clarify how the technical correction is applied for an individual inventory year and how for the whole commitment period. Please also clarify the differences in applying the technical corrections based on the choice of annual accounting or accounting for the whole commitment period.		Accept with modification. Please note that the detailed information on how to perform TC is reported in section 2.7.6.2. The example given in Table 2.7.2 is related to single year in the commitment period. In a case of accounting at the end of the commitment period, the accounting quantity will be calculated taking in account the reported FM and the TC for all the years of the CP, according to Decision 2/CMP.7.	
3_G_065	Finland	2.7.5.2	4323	4324	The sentence "It increases transparency to report on any differences between policies assumed and policies implemented, and how these might have affected actual emissions and removals" goes beyond the requirements for inventory reporting (ex-post evaluation of PAMs, addressed in national communications) and to make such estimates annually would be very resource consuming. According to the Cancun decision on the review of the reference levels, the policies were not reviewed, and this supports our belief that addressing impacts of policies is beyond information to be included in inventory submissions. Please delete this sentence.		Accept with modification. The sentence has been redrafted	
3_G_066	Finland	2.7.6.1	4456	4458	It is an interpretation of the Durban decision that CEFC is a policy and does not lead to technical corrections. The area of FM changes due to CEFC as both the "D" and "AR" areas will be included under FM - therefore a technical correction may need to be applied. Please clarify the reasoning for the interpretation used.		Accept with modification. The text has been modified and this justification is provided: "Given that the emissions and removals from the plantation harvesting and replanting are already included in the FMRL, the implementation of the CEFC provisions does not trigger a Technical Correction"	
3_G_067	Finland	2.7.7.3	4660	4660	Please revise, methods for CEFC land should be consistent with those applied to ARD not FM.		Accept with modification. Use AR methods for CEF <sub>ne</sub> , but FM for harvested and converted land to ensure HWP's are included in accounting).	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_068	France	2.7.6.1	4411	4413	Some clarification is needed regarding the obligation of applying technical correction, in case of new historical data in particular. It is often written that Parties are required to apply those corrections in any case of methodological inconsistency, but at some point the word 'could' is also used (eg. Page 2.101 : if new data become available [...] « a Technical Correction could allow the inclusion of such new information in the FMRLcorr »). It is important here that every new historical data (with significant change) should trigger a Technical Correction of the FMRL.		Accept with modification. We clarified the meaning of historical data and changed "could" into "would"	
3_G_069	France	2.7.6.1	4430	4433	Does an inconsistency between the FMRL model's outputs and historical data require a Technical Correction (FMRLcorr) or if it is just advised? Indeed, the SOD also mentions "additional evidence demonstrating consistency" can be provided. What kind of evidence and what level of detail is required, in case of significant gaps especially?		Noted. The text has been modified in order to enhance the clarity when a technical correction is needed.	
3_G_070	France	2.7.6.1	4437	4438	The table 2.7.1 mentions new historical data prior to FMRL submission. We would be interested here in being able (and maybe obliged) to add any new data until 2012, so post FMRL submission but prior to the beginning of the second period. The table 2.7.1 should say "prior to Second Commitment Period beginning" instead of "prior to FMRL submission".		Accept with modification. Any reference, in the text, to historical data has been revised in order to clarify that the historical data refers to the time period used in the construction of FMRL.	
3_G_071	France	2.7.6.1	4437	4438	Concerning the categories of the same table 2.7.1., there is a need to clarify the outcomes of country Reviews. If the Review (past of future one) raises some critical inconsistencies or unresolved questions, would it require a Technical Correction that solves those inconsistencies? We tend to assume it would ; and maybe the table could also mention it.		Reject. The issue is out of scope of the current volume. The table 2.7.1 is aimed to be a technical guidance to support inventory compilers.	
3_G_072	France	2.7.6.3	4542	4544	More generally, if a Party applies a Technical Correction to his FMRL, when will the Review of this new reference take place? It could be useful to write that one of the next inventory reviews will have a look at it.		Reject. The issue is out of scope of the current volume, which is aimed to be a technical guidance to support inventory compilers	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_073	France	2.7.6.1	4437	4438	About the last line of table 2.7.1 : If we notice inconsistencies between our FMRL model's outputs and historical data (which means the model is not consistent), are we allowed to change to model for a more appropriate one, instead of just calculating FMRLcorr? If not, are we allowed to change the parameters of the model?		Accept with modification. Examples are provided in box 2.7.4. In practice IF the new model is also used for GHG inventory reporting then yes, the model can be changed and the parameters can be changed.	
3_G_074	France	2.7.5.2	4323	4327	We finally read that for transparency reasons, a Party will have to report "on any differences between policies assumed and policies implemented and show how that might affect actual emissions and removals". It may be useful to precise when this report should be done (at the end of the period?) and if this justification is particularly important in case of debit or credit (or both, as we would suggest).		Accept. It is now indicated "annual inventory submission". The information is important irrespective of credits or debits	
3_G_075	Germany	2	3460	3460	Please clarify what text is missing. As it stands now it is not understandable what "ages 0 years and that reached" means.		Accept with modification. The text has been now deleted.	
3_G_076	Germany	2	3564	3566	For clarification add in front of last "Lands" in line 3564 "Non Forest" as Lands under 3.4 Activities could also be FM, but then tree cover loss would need to be reported under D. and CEFC lands have to be reported under FM.		Accept with modification. The sentence has been deleted.	
3_G_077	Germany	2	3747	3747	Add the respective chapters of the Wetlands supplement to be used for estimation.		Accept with modification.details added in box 2.6.2	
3_G_078	Germany	2	3839	3840	Delete in line 3839 "might" and insert "will" and add at the end of that sentence in line 3840 ", and no deforestation occurs." That gives more clarity.		Accept.	
3_G_079	Germany	2	3933	3933	Add after "accordingly" , "or in case of narrow approach as new specific FM practices are applied to new areas of forest land".		Accept	
3_G_080	Germany	2	3942	3942	Add at the end of that sentence "under D unless CEFC is applied."		Reject. Reject. Land harvested and converted under CEFC is by definition not "lands that are deforested", so to avoid confusion this Guidance does not refer to these lands as a class of deforestation. This paragraph is immediately followed by one that covers CEFC, so there is no need to add the caveat earlier.	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_081	Germany	2	3975	4394	Please check the numbering of the paragraphs, the numbering seems to be out of order. For example from 4282 to 4295 the paragraphs are numbered 3, 4 and 8. Please also check that no paragraphs have gone missing, which the numbering might suggest.		Accept	
3_G_082	Germany	2	4476	4476	Please add at the end: Furthermore it should be checked whether inconsistency in GHG reporting arises by the shift from the stock-difference or gain-loss method to modell X.		Reject. Already covered by the current examples reported in the box 2.7.4.	
3_G_083	Germany	2	4494	4494	It seems text is missing here, please check.		Accept. The last sentence was deleted.	
3_G_084	Germany	2	4590	4604	Check wording: when listing criteria, readability could be enhanced by starting with the criteria instead of the verb. For instance bullet point 1 reads better as follows:" plantation forest meets or exceeds the threshold...."		Accept. Bullets rephrased	
3_G_085	Germany	2	4619	4622	Check wording: when listing criteria, readability could be enhanced by listing criteria in the same way and starting with a noun. I.e., Bullet point 1 "no forest land at the time of conversion", bullet 2 "no forest land on 31 December 1989", bullet 3 "Conversion was due to direct human-induced planting", bullet 4 as before.		Accept with modification. Text rephrased	
3_G_086	Germany	2	4671	4672	If stock CEF-ar lands are lower than those former stocks on CEF-d land, then the word "reflect" should be deleted and the word "equalise" should be inserted. The problem is not the reflection in the methods used, but the fact that the new stock is simply lower.		Accept with modification. Paragraph deleted. Attempt to account for changes in long term C stock has been dropped because: not required by decision text, not captured by normal FMRL accounting, can only be approximated within CP2. [comment missed the point, which was that the stock could be the same at a point in time, but lower on average in the long term.	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_087	Japan	2	3840	3840	The description of "without the requirement that a specified forest management practice has occurred on each land" which was in chapter 4, GPG-LULUCF is helpful to understand broad approach. It is better to bring back this sentence into KPSG.		Accept.	
3_G_088	Japan	2	3878	3880	In Figure 2.7.1, a part of direct human induced land converted to Forest land can be reported under "carbon equivalent forest" and classified as FM. The flowchart should be corrected as adding "CEFar" under the "direct human induced" box.		Accept. CEFC added	
3_G_089	Japan	2.7.2	3924	3926	It is beyond the rule of decision 2/CMP.7 to require to show when transition from natural forest to planted forest occur. Suggest to rewrite the sentence to read "It is good practice for each Party to provide information to show how reporting and accounting of emissions from and removals by transition of natural forest to planted forest has been captured within Forest Management.		Accept	
3_G_090	Japan	2	3945	3959	In Figure 2.7.3, it is better to add a new box of "Land subject to AR" in "Forest lands" and add one more sub box "Equivalent forests (if any)" with gray color inside a box of "Land subject to AR" if Figure 2.7.3 is strictly consistent with the provision of carbon equivalent forest.		Accept with modification. Fig deleted as covered in Fig 2.7.1	
3_G_091	Japan	2.7.5.1	4081	4254	Since GPG-LULUCF is to provide for guidance on the estimation methodologies, the texts in Section 2.7.5.1 excluding those in Box 2.7.3 are suggested to be written in a form of general methodological description instead of describing what Parties did in constructing their FMRLs.		Reject. 2013 KP Supplement provides guidelines for reporting on emissions and removals from KP activities in the second KP commitment period. Since FMRLs were constructed, submitted, reviewed and agreed before the beginning of KP Supplement work started, an overview of the approaches and methods used as the elements considered to produce FMRL are described only to give guidance to when a technical correction is needed.	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_092	Japan	2.7.5.1	4143	4144	It is strongly suggested to delete ", which is equivalent to a Forest Management scenario in which emissions and removals are assumed to balance to zero", since this is not the case. The actual example of FMRL equals to zero presented here refers to Japan, and as the line 4142 rightly describe, FMRL is set as zero to make it equivalent to gross-net under narrow approach.		Accept. Text has been deleted.	
3_G_093	Japan	2.7.6.2	4548	4549	Suggest to delete ", to calculate FMRLcorr" in the sentence, as, for Parties who choose to account FM emissions and removals at the end of the commitment period, it would be redundant and excessive burdens to actually calculate FMRLcorr each year. For those Parties, it would be suffice to annually check with the criteria set in Table 2.7.1 whether Technical Correction is necessary and report such information, and then present actual calculation of FMRLcorr at once in the inventory report for the last year of the commitment period taking into account all the necessary elements identified during the period.		Accept with modification. The text has been modified.	
3_G_094	New Zealand	2.5.1	3303	3310	Comment: We appreciate the fact that the revised SOD now correctly assumes that the CP1 definitions continue to apply in CP2, and we request that this assumption continue to apply in the next version unless directly altered by an explicit CMP decision to the contrary. Action: Continue to apply the CPI activity definitions in CP2 in the revised Chapter 4, as required by 2/CMP7.		Accept.	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_095	New Zealand	2.5.2	3401	3401	<p>Comment: It is noted that the following paragraph has been deleted from the original GPG-LULUCF. "As discussed in Section 4.2.2.2 (Reporting methods for land subject to Article 3.3 and 3.4 activities), Parties have the option to either report a complete inventory of all units of land subject to Article 3.3 activities, or to stratify the land into areas, i.e., defining the boundaries of these areas, and to then develop for each area estimates or inventories of the units of land subject to afforestation, reforestation and deforestation activities. Combined approaches are also possible: complete spatial inventories of all units of land can be developed for some strata, while estimates based on sampling approaches are developed for other strata in the country."                      Action: Please check that this deletion was deliberate and consistent with the ToR for the review.</p>		<p>Acccpet: The deletion was deliberate as the issue is already addressed by the lines 3394-3400, and further in section 2.2.2 as referenced.</p>	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_096	New Zealand	2.5.2	3401	3408	<p>Comment: There is no mandate for the SOD to increase the evidence requirements for A/R being direct human-induced. No mandate is provided by Decision 2/CMP7, nor do the 2006 IPCC Guidelines require it. It is also not correct, as stated in Footnote 58, that the CP2 reporting requirements in Decision 2/CMP8 require changes to the existing evidence requirements, as these reporting requirements just repeat word for word the requirements for CPI. The FOD should not in anyway alter the original GPG-LULUCF outside the Terms of Reference for the KP Supplement Review, or increase the current evidence requirements beyond what is required by the existing CMP decisions. The original requirement in GPG-LULUCF for information that A/R is human induced is as follows: "It is good practice to provide documentation that all afforestation and reforestation activities included in the identified units of land are direct human-induced. Relevant documentation includes forest management records or other documentation that demonstrates that a decision had been taken to replant or to allow forest regeneration by other means." Therefore, any change to the FOD that expands on the documentary evidence required, such as by saying it is necessary to provide information that demonstrates that a decision has been taken, is outside the mandate of this review.</p> <p>Action: Retain the original GPG-LULUCF documentation requirements in relation to A/R being direct human-induced, which are: "It is good practice to provide documentation that all afforestation and reforestation activities included in the identified units of land are direct human-induced. Relevant documentation includes forest management records or other documentation that demonstrates that a decision had been taken to replant or to allow forest regeneration by other means."</p>		<p>Accept with modification: IPCC does have a mandate to provide supplementary guidance according to decision 2/CMP.7. DHI isnt a requirement of reporting under UNFCCC as covered in the 2006 IPCC guidelines it is a KP requirement, we need to add guidance on how to do this beyond what is in GPG-LULUCF. Previous reviewers asked for additional guidance on defining direct human induced. Text modified slightly to clarify the evidence requirements. See also reponse to comment 3_G_062</p>	
3_G_097	New Zealand	2.5.2	3420	3422	<p>Comment: There is no mandate for this review to change the definition of A/R land, including by attempting to define "direct human induced", or to change the evidence requirements that A/R is direct human induced (see comments on lines 3401 to 3408). Therefore, the footnote (1) in the 4th box from the top is incorrect to attempt to define direct human induced unless this is explicitly provided for in current CMP decisions or the current GPG-LULUCF.</p> <p>Action: Delete footnote.</p>		<p>Reject: IPCC does have a mandate to provide supplementary guidance according to decision 2/CMP.7. DHI isnt a requirement of reporting under UNFCCC as covered in the 2006 IPCC guidelines it is a KP requirement, we need to add guidance on how to do this beyond what is in GPG-LULUCF. Previous reviewers asked for additional guidance on defining direct human induced.</p>	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_098	New Zealand	2.5.2	3441	3443	<p>Comment: As per the comments on lines 3420-3422 and 3401-3408, there are no changes to the A/R definition in relation to direct human inducement that need to be incorporated into the KP Supplement Review - to do so is outside the scope and ToR of this Review. It is therefore inappropriate to introduce additional and subjective commentary into the revised guidelines, such as the statement, "Note that some areas that have turned into forest since 1990 in the UNFCCC inventory may not have been converted through direct human-induced activity". While this may be correct, it is somewhat misleading, because in a country where all land is managed, it is difficult to argue that any land could be converted to forest (ie, go from a state where it had no potential to become forest, to one where it does have potential to become forest), without some sort of human management change. Therefore this additional comment in the revised guidelines gives an impression that there is a larger distinction that there actually is between GPG-LULUCF and the 2006 IPCC Guidelines, and it also implies that this distinction is fairly clear cut, whereas there is no CMP decision that makes the meaning of dhi clear cut. So this additional wording is altering the current understanding of A/R beyond the scope of this Review.</p> <p>Action: Please delete the words "Note that some areas that have turned into forest since 1990 in the UNFCCC inventory may not have been converted through direct human-induced activity" from the text on 'Links with the 2006 Guidelines'.</p>		Reject: IPCC does have a mandate to provide supplementary guidance according to decision 2/CMP.7. DHI isn't a requirement of reporting under UNFCCC as covered in the 2006 IPCC guidelines it is a KP requirement. See also response to comment 3_G_062. Additionally some countries do not have all their forests defined as FM. Added reference to earlier footnote explaining in more detail.	
3_G_099	New Zealand	2.5.3	3497	3500	suggest footnote that the wetland supplement is still draft and guidance is dependent on acceptance/adoption.		Accept with modification. This has now been added to the summary and introduction of this volume and does not need to be repeated throughout	
3_G_100	New Zealand	2.5.3.1	3527	3528	Comment: We note the removal of the reporting requirements in relation to the ARDC rule, as contained in Section 4.2.5.3.2 of the original GPG-LULUCF. Perhaps this information could instead be reported as a voluntary information item (additional information) to provide transparency on the additional emissions that are being reported/accounted for by Parties due to the loss of ARDC in CP2.		Reject. The reporting tables have been modified following Dec. 2/CMP.7, as the ARDC rules are no longer applicable (the ARDC is applicable only for the first Commitment Period). Parties may report, on voluntary basis, any information relevant to them.	
3_G_101	New Zealand	2.6.1	3543	3544	Suggest quoting the exact 16/CMP1 definition: "Deforestation" is the direct human-induced conversion of forested land to non-forested land, or otherwise leaving the original GPG-LULUCF wording unchanged.		Accept	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_102	New Zealand	2.6.1	3545	3546	Comment: As noted below, it is not advisable to change the guidelines on the definition of the deforestation. The opening sentence of this paragraph is very weak and ambiguous, whereas Decision 2/CMP7 is very clear: "Each Party included in Annex I shall, for the purpose of applying the definition of "forest" as contained in decision 16/CMP.1, apply the definition of forest selected in the first commitment period." Action: Retain original GPG-LULUCF wording, or follow CMP decision text more closely.		Accept. The text has been modified to use the exact words from the decision	
3_G_103	New Zealand	2.6.1	3545	3553	Comment: Considering the importance of the guidelines on deforestation, it is necessary to be very cautious in making any additional changes to the current GPG-LULUCF, beyond what is strictly required under the ToR for this review. The inclusion of the additional commentary in this paragraph around thresholds and predominant land use is new text, a new interpretation, misleading, and creates a risk of ambiguities creeping into the definition of deforestation. For example, by definition, only forest land can be subject to deforestation, therefore is it relevant to state here that clearance of non-forest lands, such as croplands and settlements, is not deforestation? This text is thus confusing the definition of forest, with the definition of deforestation. Further, is it also appropriate to introduce new text around thresholds, when the key defining change between forest land and non-forest land is, once the numerical values have been taken into account, whether it's being managed as forest or not. The changes appear to suggest that deforestation (as incorrectly understood as a threshold change) can be somehow avoided or blurred through the application of a 'predominant use' criterion to forests. Action: Suggest retaining the original GPG-LULUCF paragraph, and leave commentary on how land is classified as forest land to the sections where it is appropriate to discuss this. To make any changes here risks creating ambiguities around what is considered deforestation.		Accept with modification. The text has been deleted. Definition of forest is under section 1.2.	
3_G_104	New Zealand	2.6.1	3547	3547	This is not the only prerequisite for D. May require expansion or better link with paragraph 3554.		Accept with modification. The text has been deleted.	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_105	New Zealand	2.6.1	3555	3556	<p>Comment: The sentence "loss of forest cover is only temporary and therefore not consider Deforestation" misunderstands the forest land definition, because it is mising up the concepts of 'forest cover' with 'land use', and is therefore implying that deforestation isdefined in relation to forest cover. This is not correct - deforestation is defined as a change from a forest use to a non-forest use. Destocking or clearing does not itself constitute deforestation - though over a period of time it may indicate that a change of use has occurred, which would be deforestation.</p> <p>Action: Revise sentence back to the original wording in paragraph 2 (ie, "Forest cover loss resulting from natural disturbances, such as wildfires, insect epidemics or wind storms, are also not considered direct human-induced deforestation, since in most cases these areas will regenerate naturally or with human assistance"), or to: "This is because in these cases, a temporary drop in carbon stocks is not associated with a land use change and is therefore not considered deforestation, and the land remains under forest land."</p>		Accept with modification, using the reviewer's second suggestion. However forest cover retained, at it is one of the element of forest definition and the "forested land" is in Dec. 16/CMP.1.	
3_G_106	New Zealand	2.6.1	3564	3566	<p>Comment: This sentence ("Lands that were subject 3565 to elected activities under Article 3.4 of the Kyoto Protocol prior to tree cover loss and remain classified under 3566 the same activity, are reported under the relevant Article 3.4 activity (and not under Deforestation)").is new, and again (as per comments against 3545 to 3553) is confusing the definition of forest, with the definition of deforestation. Not clear it adds value.</p> <p>Action: Suggest delete this added sentence.</p>		Accept. The sentence has been deleted.	
3_G_107	New Zealand	2.6.1	3567	3568	<p>Comment: This is not correct. Decision 2/CMP.7 states that: "Each Party included in Annex I shall report and account for, in accordance with Article 7, all emissions arising from the conversion of natural forests to planted forests."</p> <p>Action: Please revise sentence to: "Following Decision 2/CMP.7, it is mandatory to report and account for all emissions arising from conversion of natural forest to planted forest under Forest Management."</p>		Accept. The text has been modified.	
3_G_108	New Zealand	2.6.1	3587	3588	<p>..."Afforestation and Reforestation" should read "Deforestation"</p>		Accept. Replaced AR with deforestation	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_109	New Zealand	2.6.2	3614	3623	<p>Comment: No changes should be made to the original text of GPG-LULUCF unless specifically required by Decision 2/CMP 7 or the 2006 IPCC Guidelines, or accordance with the ToR. No change has been made to the definition of Deforestation, other than the CEFC provisions. The changes made to these paragraphs are again delving into the definition of forest land, whereas this section is about Deforestation. It is not necessary to add additional, new text here about what it means for forest land to be in a forest use.</p> <p>Action: Revert to the original wording, which was: "The definition of deforestation is given by the Marrakesh Accords. Deforestation for the purposes of the Kyoto Protocol involves the conversion of forest land to nonforest land. To quantify deforestation, forest must first be defined in terms of potential height, crown cover and minimum area as already described for afforestation and reforestation activities. The same parameter values for the definition of forest must be used for determining the area of land subject to deforestation. Once a Party has chosen its parameter values for the definition of forests, the boundaries of the forest area can be identified for any point in time. Only areas within these boundaries are potentially subject to deforestation activities. "Treed areas" that do not meet the minimum requirements of the country-specific forest definition can therefore not be deforested."</p>		Accept with modification: text mostly reverted to original, but left some flexibility for where countries have excluded forest that meets the threshold in the first commitment period	
3_G_110	New Zealand	2.6.2.1	3671	3671	Harvested areas do not require to be replanted at an "equivalent stocking level" as footnote 68 suggests (as long as they meet the forest definition).		Accept: deleted footnote	
3_G_111	New Zealand	2.6.2.1	3723	3723	In Figure 2.6.1 (Decision tree for determining whether a unit of land is subject to direct human-induced (dhi) Deforestation (D)) could do with an option after the "Was the cover lost due to direct human-induced activity" box for a subsequent land use change on this land. As this would be D.		Reject: already had land use change earlier in the decision tree in order to get to this point	
3_G_112	New Zealand	2.6.3	3736		"These losses can be offset by the increase in the biomass pools" suggest to add "from the new land use" to this sentence		Accept with modification: added "on this land".	
3_G_113	New Zealand	2.6.3	3741	3743	see earlier comments about this, add footnote if accepted/adopted		Accept with modification: footnote put in overview and introduction, no need to repeat here	
3_G_114	New Zealand	2.6.3	3763	3764	repeated above in lines 3739-3740		Accept: delete the second occurrence	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_115	New Zealand	2.6.3	3796		see earlier comments about this, add footnote if accepted/adopted		Accept with modification. footnote included in chapter 1 of this supplement and in the overview chapter. No need to repeat each time it is referenced	
3_G_116	New Zealand	2.7	3802	General	<p>The use of terms such as afforestation/reforestation and deforestation when referring to forest management activities under the CEF provision is not useful, and potentially could result in double counting of D and A/R lands.</p> <p>Perhaps consider other terms that do not refer to Article 3.3 activities but refer to CEF under forest management. Options to consider could be:</p> <ol style="list-style-type: none"> <li>1. For the newly planted area/s - CEFreplanting</li> <li>2. For the clear felled CEF area - CEFclearfell</li> </ol> <p>I agree that when determining the carbon stock changes from CEF activities that D and A/R methods should be used. However the land shouldn't be labelled with D and A/R as the land itself is not a Article 3.3 activity.</p>		Accept. Have based acronyms on the Decision text: CEF_hc for "harvested and converted" and cEF_ne for "newly established". Using "replanting" on land that may never have had forest cover is confusing.	
3_G_117	New Zealand	2.7.1	3843	3845	<p>Quote from 2/CMP.7 is incorrect in paragraph 3843 states "According to Decision 2/CMP.7, Parties are required to report and account for all emissions and removals arising from the conversion of natural forests to planted forests after 31 December 2012"</p> <p>However, 2/CMP.7 paragraph 5 only refers to accounting for the emissions resulting from the conversion of national forest to planted forest. Not the removals</p> <p>Amend paragraph to delete reference to reporting and accounting of removals from the conversion of natural forest to planted forest.</p> <p>However In practice, under forest management and Article 3.4, all natural forest converted to pre-1990 planted forest emissions and removals are reported and accounted for.</p>		Accept.	
3_G_118	New Zealand	2.7.1	3850	3851	<p>Good practice differs from decision 2/CMP.7 paragraph 5. As decision 2/CMP.7 paragraph 5 only refers to the reporting and accounting of emissions</p> <p>refer Para 3850 "It is good practice that emissions and removals on lands subject to conversion from natural forest to planted forest are reported and accounted within Forest Management".</p>		Reject. Unlike comment 3_G_117, this text does not refer to Decision2/CMP.7 it referst to Good Practice and in practice emissions and removals are covered under the 2006 guidance and reported, so removals can stay.	

<Review Comments by governments on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_119	New Zealand	2.7.2	3878	Figure 2.7.1	The new planting resulting from CEF activities is not provided within Figure 2.7.1. This new planting should be classed as forest management, even though it will have been planted on A/R eligible land Figure 2.7.1. In the "land converted to forest" box a new box and link is required. Land converted to forest----->planting resulting from CEF activities-----> land subject to forest management activities		Accept. CEFC added	
3_G_120	New Zealand	2.7.2	3882	3882	Agree with comment Include this comment into Figure 2.7.1		Accept with modification. CEFC now explicitly included in the figure.	
3_G_121	New Zealand	2.7.2	3892	3893	"the total area of managed forest in a country will often be the same as the area subject to Forest Management" is possibly described better in paragraph 3872		Reject. This text came from IPCC GPG and we consider useful to keep it. The current text is aimed to provide a direct reference to the FM definition, included in the definition 16/CMP.1, and detailing the potential overlapping between FM area and "managed forest". However, we added "plus any area subject to AR" to clarify the relationship between managed forest under UNFCCC and forest related activities under KP	
3_G_122	New Zealand	2.7.2	3955	3957	Equivalent forests (if any) box should be grey area as well		Accept with modification. Fig deleted as covered in Fig 2.7.1	
3_G_123	New Zealand	2.7.3	4002	4005	see our earlier comments for section 2.3.6 (lines 1967-1973) as there is no guidance provided to assess significance of pools. We do make suggestions for this. How that is altered will affect this paragraph. We suggest the inclusion of the sub-category assessment of significance is also referred to in this paragraph to match section 2.3.6		Accept	
3_G_124	New Zealand	2.7.3	4018	4018	reference is made to A/R activities since 1990 All references need to be consistent and use the date/definition in 16/CMP.1 (i.e. since 31 Dec 1989)		Accept. The whole paragraph has been deleted because not necessary deleted	
3_G_125	New Zealand	2.7.3	4047		see earlier comments about this, add footnote if accepted/adopted		Accept with modification. Both KPSG and the wetland supplement are expected to be adopted in the IPCC 37th session. The same language when referring to the Wetlands supplement is used throughout the document.	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_126	New Zealand	2.7.5.1	4180	4186	"detailed silvicultural practices". On a national level it may only be appropriate to give general silvicultural practices, given the many variations used by different owners and managers in the national estate.		Accept. Text is modified, does not request detailed information anymore	
3_G_127	New Zealand	2.7.5.1	4210	4215	Note that for many countries a background level of disturbance is recorded in their national forest inventories.		Noted	
3_G_128	New Zealand	2.7.5.2	4281	4298	The paragraph requires clarification. It would read better if the paragraph below it (lines 4299-4306) was brought up ahead of this one. Numbering is out and not correctly referenced in paragraphs below. Subsequent references to this in lower paragraphs are not referencing the numbered lines correctly.		Accept. Text was modified.	
3_G_129	New Zealand	2.7.5.2	4302		Tbel 2.7.1 is referred to but is nowhere in sight, can it be brought forward?		Accept with modification. The text has been modified.	
3_G_130	New Zealand	2.7.6.1	4372	4495	Agree with the application of technical corrections.		Noted	
3_G_131	New Zealand	2.7.5.2	4377	4379	Should each of the "Yes" decision branches lead directly to a technical correction rather than re-entering the tree?		Accept. The decision tree was modified.	
3_G_132	New Zealand	2.7.6.1	4385	4394	numbering incorrect		Accepted. Numbering is now fixed.	
3_G_133	New Zealand	2.7.6.1	4408	4413	Agree with the application of technical corrections.		Accepted with modification. Text has been changed and a new example has been added in the box 2.7.4	
3_G_134	New Zealand	2.7.6.3	4545	4545	Should "most years there will be the need to calculate FMRL" read "most years there will be the need to recalculate FMRL"?		Accept with modification. The text has been modified.	
3_G_135	New Zealand	2.7.7.1	4551	4693	This section provides guidance to CEFC better than in section 2.2.6.2. Here, the guidance allows country specific methods to be employed for monitoring and estimation of carbon equivalence.		Noted.	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_136	New Zealand	2.7.7.1	4576	4578	<p>Pre-1990 planted forest remaining forest should be available for the CEF provision if it still meets the forest definition and is still classified as pre-1990 planted forest. The year of the conversion should be the year that the land use change is confirmed, not the year of clear fell. When the pre-1990 planted forest is clear felled the land is still forest remaining forest until a land use change is confirmed, or the land no longer meets the definition of forest..</p> <p>Carbon stock changes can be accounted for at the point of clear fell, but the land use change can occur after this.</p> <p>Pre-1990 planted forest remaining pre-1990 planted forest is available for the CEF provision, regardless if harvesting has occurred as this land still meets the forest definition.</p> <p>Please amend to allow for the CEFC provision is taken as the year in which the CEF-d land is confirmed as land use change and the corresponding CEF-ar land is identified.</p>		Accept. Decision text refers to "harvested and converted" , then asks for the "year of conversion". "Conversion" implies land use change has occurred, so dating the year of conversion from when land use change occurs makes sense. If new plantation is planted and identified for CEF_ne, then conversion of CEF_hc has been confirmed regardless of what has happened on the ground.	
3_G_137	Norway	2	4581	4581	Please verify this sentence, we propose that is it "forest land" and not "forest and".		Accept. Typo fixed.	
3_G_138	Spain	2	3308	3308	footnote 53. Add, at the end of the footnote "decisions of the CMP adopted up to the date of the approval of this chapter". The definition of reforestation could be revised after the adoption of the GPG.		Accept with modification: text modified to "but notes that a different interpretation may be possible subject to future decisions of the CMP". The CMP may make changes to this definition following the approval of this supplement.	
3_G_139	Spain	2	3412	3415	This sentence is not clear. The reference here to article 3,4, is confusing.		Accept. The text has been reworded : Where it is uncertain whether the trees on a unit of land will exceed the thresholds of the definition of forest, it is good practice that if the land was already included in KP reporting, the carbon stock changes on these lands continue to be reported under that activity, and to await confirmation (at a later time) that all the thresholds have been or will be passed before reporting these areas as AR	
3_G_140	Spain	2	3567	3567	Add, after "is mandatory to report and account for" the sentence "emissions arising from" and continue the sentence as it is "conversion of natural forest..." this is exactly the text of CMP decisions, and should be maintained here. The reference to emissions is needed.		Accept. The text has been modified.	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_141	Spain	2	3696	3701	there is no underestimation of emissions. Emissions from temporarily unstocked lands are accounted under Forest Management. This was a problem when FM was voluntary, but now that it is mandatory, all the emissions from this areas are accounted for. If there is no land use change, it can't be reported as deforestation. Delete from "To avoid" to the end of the paragraph.		Accept with modification: Not all non-AR forest land is necessarily FM, e.g forest land not currently within the accounting framework could be temporarily deforested. Footnote added to text.	
3_G_142	Spain	2	3705	3710	Delete from "Land for which" to the end of the paragraph. It doesn't make sense clasifying as deforestation area that hasn't changed its use. If it is still forests area without tree cover, and there are expectations of forest to recover, it doesn't have any effect on the land if a commitment period is finishing or not. Emissions and removals, now that FM is mandatory, are reported and accounted. Therefore, even if there is a land use change afterwards, the emissions would have been already accounted.		Accept with modification: Not all non-AR forest land is necessarily FM, e.g forest land not currently within the accounting framework could be temporarily deforested. Footnote added to text in paragraph above	
3_G_143	Spain	2	4259	4259	Delete footnote 85. This sentence should refer to the FMRL used for accounting, that can differ from the FMRL included in decision 2/CMP.7. Add "used for accounting" after FMRL in line 4260		Reject. The requirement of consistency is between the FMRL as is in annex of 2/CMP.7 and the reported FM, not the technically corrected FMRL and FM.	
3_G_144	Spain	2	4437	4437	Table 2,7,1., Lines f) and g), second column. After "new data and/or method" the sentence "that affect historical estimations" should be added. New data, as such, does not lead to recalculations, unless they affect the historical series.		Accept with modification. The text has been modified.	
3_G_145	Sweden	2	3457	3469	What about losses?		Accept: Text modieified to refer to carbon stock changes	
3_G_146	Sweden	2	3880	3881	Suggest to add a subdivision under Unmanaged to capture FL remFL and L to FL there as well and relate that to KP.		Accept with modification: This figures relates to relationship in a given reporting year, this was perhaps not clear to the reviewer. If the reviewer considers this then natural forests converted to planted forests would be considered already under managed land in UNFCCC and follow that branch of the figure. Unmanaged lands are not reported KP. Title of figure modified to make this clear.	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_147	Switzerland	2.7.6.1	4395	4415	<p>We totally agree with line 4395, saying that technical corrections can neither be triggered by changes in policy assumptions nor responses to them".</p> <p>In 2/CMP.6 Appendix II para 9 (d) only "historical and assumed harvesting rates" are mentioned without giving a specific year. In the first order draft, this was interpreted as "pre-2010", in the second order draft it changed to "prior to FMRL submission" (line 4286). We've also read the paragraph on line 4441-4446 explaining why data after the FMRL submission should not be implemented.</p> <p>Switzerland does not share this interpretation. We think that "historical" should be interpreted as "before the start of the second commitment period", meaning that historical data until the end of 2012 could be implemented. This would also mean that for a recalculation of the FMRL data until the end of 2012 and not until the end of 2010 could / should be used (Line 4408-4419). We think, this issue should be clarified or elaborated on.</p> <p>We also see a technical problem here: estimates of emissions and removals from Swiss Forest reported in the first commitment period are derived from the fourth national forest inventory (NFI) conducted between 2009-2012. Splitting the NFI-dataset into a dataset covering 2009-2010 (prior to FMRL-Submission; this dataset would then be used for modelling the FMRL). However, this subset might be too small to produce statistically significant results because the subset is statistically not representative for all strata (climatic regions, tree species, elevation strata).</p> <p>It is very well possible, that also other parties are facing a similar problem, i.e. the NFI is aligned with CP1, but analysing a subset (prior to submission) of the NFI might statistically not make sense - assuming that analysing a subset is even possible.</p>		Accept with modification. Any reference, in the text, to historical data has been revised in order to clarify that the historical data refers to the time period used in the construction of FMRL.	
3_G_148	UNITED STATES OF AMERICA	2	3802	4693	<p>Section 2.7: It is a good practice for countries to continue to remove forestland not included in their national inventories, i.e., land with tree forests but are not forest. However, the definition of forestlands would be much better with a mandatory standard if exclusions and exceptions could be added.</p>		Accept with modification: the reviewer is not clear. The forest definition remains as reported in decision 2/CMP.7 and 16/CMP.1. But assuming the reviewer is referring to the exclusion of forests on CM & GM lands using predominant land use consistency with FAO reporting, updated guidance is provided in section 1.2. e.g. "it is good practice to report the extent of the area which meet the thresholds for forest, but is not reported as forest and to describe the consequences of this exclusion for reported emissions and removals area reported under convention."	

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ID	Government	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_G_149	UNITED STATES OF AMERICA	2	3802	4693	It appears to be a good practice to account for regeneration of harvested plantations in FM. This may be difficult to make this change, but it will provide consistency in accounting along management practices. However, the conversion to non-forest being accounted in FM is confusing - it should just be in Deforestation. The reporting of sub-units seems to be excessive. It should be the recommend practice of reporting forest management in terms of a broad classification of common forest management practices without the requirement that a specified forest management practice has occurred on each land unit.		Reject: Reviewers comment is not very clear. Regen of harvested plantations has always been in FM. Decision says reporting of land converted to non-forest under CEFC is to be accounted for under FM. Cross cutting decision was that there is no advantage in reporting it under D while accounting for it under FM. Sub-unit reporting is effectively a Durban requirement. Broad approach to FM is still possible.	
3_G_150	UNITED STATES OF AMERICA	2	3819	3864	Section 2.7.1 (and throughout): Why was the reporting and accounting of emissions from conversion of natural forests to planted forests moved from FM to a new category? This accounting does not necessarily need to be highlighted in a new category.		Reject: Conversion of natural forests to planted forest is reported under FM as stated in the current text. Reporting and accounting of natural to plantation forest have not been moved from FM - see 3850-3851. Does not say anywhere in 3843-3851 that a separate reporting category must be used. (Reviewer may mean "sub-category" rather than category, in which case they are correct - parties are not required to separately report these emissions)	
3_G_151	New Zealand	2.6.1	3558 (corrected number)	3559 (corrected number)	Comment: The sentence "Natural disturbance followed by re-establishment of forest is not counted as Deforestation and disturbance emissions may be excluded from accounting following the methodologies in Section 2.3.9." seems a bit loose - should it instead say that "Natural disturbance followed by re-establishment of forest is not counted as Deforestation and disturbance emissions may be excluded from accounting provided the provisions of Decision 2/CMP.7 are met, as explained in the methodologies in Section 2.3.9."? Action: Revise sentence to tighten up wording.		accep with modification: change made with reverence to the relevant provision as explained in section 2.3.9, didn't go intot he decision text here as explained in tat section.	