

<Review comments by governments on Overview Chapter in Second Order Draft of KP Supplement>

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|----------|------------|-----------------|------------|----------|--|-------------------------|--|---------------|
| OV_G_001 | Australia | Overview | 109 | | Table 1. For clarity suggest KP 1st and 2nd Commitment Period be included in the column headings. | | Accept. Add 'second commitment period' in brackets after 2/CMP.7 in the 2nd col, and 'first commitment period' in brackets after 16/CMP.1 in the 3rd col | |
| OV_G_002 | China | Overview | 151 | 155 | To distinguish and track activities under paragraphs 3.3 and 3.4 of the Kyoto Protocol, and maintain the continuity of rules in the first commitment period, it is suggested not to merge "Unit of Land" and "Land". (Ref: Decision 16/CMP.1, Decision 2/CMP.6 and Decision 2/CMP.7) | | Reject. Authors had discussed this question and concluded that these two terms do not differ in substance.. | |
| OV_G_003 | Finland | Overview | 109 | | Additional clarity in table 1 is needed: It should clarify that bullet points under 16/CMP.1 column address both rules in this decision that do not apply anymore and differences to decision 2/CMP.7. The bullet points should make it clear which of these two options is addressed. | | Reject. The table is about changes (as title makes clear) and none of the rules in col 3 applies for the 2nd CP. | |
| OV_G_004 | Finland | Overview | 109 | | In relation to natural disturbances (ND) - add text that the reporting is required only if a Party indicates in its report on the establishment of the assigned amount that it intends to apply the provisions related national disturbances. Add also text for lands excluded from the accounting due to ND: "any subsequent removals during the commitment period on ND lands shall also be excluded from the accounting". | | Accept with modification. All of the points made are reflected in the text. Footnote 30 has been added. | |
| OV_G_005 | Finland | Overview | 141 | | Please update the contents, not fully consistent with the draft KP Supplement. | | Accept. Contents of Table 2 have been updated. | |

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| OV_G_006 | Finland | Overview | 150 | 150 | Please change "the CMP" to "the CMP and CP" to include also the impacts of changes in general inventory reporting due to the adoption of Decision 15/CP.17 | | Accept. Text has been changed to "CP and CMP". | |
| OV_G_007 | Finland | Overview | 165 | 166 | Please delete the last sentence - it is confusing as written. If discussions on this issue take place and the interpretation changes, then the guidance should be changed accordingly. | | Accept with modification. Replaced the bullet with: "Assumes that the date of 31 December 1989 in the definition of Reforestation continues to apply for the second commitment period. This is intended to be a completely neutral formulation, making clear that the choice of this date is an assumption." | |
| OV_G_008 | Germany | Overview | 49 | 56 | In the list of documents to be used to estimate GHG emissions and removals from LULUCF, the upcoming Wetlands Supplement should be mentioned too. | | Accept . Text added: "the KP Supplement will be used in conjunction with the 2006 IPCC Guidelines and with associated supplements once agreed, such as the Wetlands Supplement" | |
| OV_G_009 | Germany | Overview | 109 | 109 | Give reference to the respective paras in decisions 16/CMP.1 and 2/CMP.7 for all bullet points. | | Accept. Paragraph numbers have been added. | |
| OV_G_010 | Germany | Overview | 109 | 109 | Second column, first box, fourth bullet point: insert in front of "CP "from the second" and after "CP" "on". See 2/CMP.7. The new sentence reads then: "Parties shall make technical corrections, if necessary, to ensure consistency between FMRL and reporting of FM from the second commitment period on...". | | Reject. The existing text is clear and consistent with Decision 2/CMP.7. | |

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| OV_G_011 | Germany | Overview | 109 | 109 | Second column, second box, first bullet point: insert in front of first "HWP" "C stock changes of", and in the end "from the second CP on". See 2/CMP.7 see 2/CMP.7. Add after the second "account" "for" that the new sentence reads: "C stock changes of HWP from a Party's forest shall be accounted for by that Party itself and imported HWP shall not be accounted for by that Party from the second CP on." | | Reject. The existing text is clear and consistent with Decision 2/CMP.7. | |
| OV_G_012 | Germany | Overview | 109 | 109 | Second column, second box, second and third bullet point: The language of the bullet points is partly directly taken from 2/CMP. 7 §28 and §29 but shortened. This leads to the incorrect statement, that accounting should be on the basis of "FOD". To enhance understanding and correctness a combined version in non legal language is suggested as follows: "Accounting of HWP pool shall be on the basis of instantaneous oxidation unless transparent and verifiable activity data (AD) is available. The HWP pool shall be estimated using the FOD with default half-lives." It is unclear where the last sentence "in case of projected FMRL instantaneous oxidation is not applicable" comes from. If the projected FMRL assumes instantaneous oxidation, instantaneous oxidation seems to be applicable in the 2.CP too. | | Accept with modification. Text revised. | |
| OV_G_013 | Germany | Overview | 109 | 109 | Second column, second box, sixth bullet point. Unclear. According to 16/CMP.1 all emissions from HWP in the 1. CP should be accounted for on the basis of instantaneous oxidation. Who could have accounted for HWP in the 1. CP that such a loophole is envisaged? Please, explain and give the reference for the legal text. | | Accept with modification. Text revised. | |

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| OV_G_014 | Germany | Overview | 109 | 109 | The table does not really deal with the changes of the treatment of LULUCF of the 2. CP. The title "Accounting rules of LULUCF in the 1. and 2. CP of the KP pursuant the to decisions 16/CMP.1 and 2/CMP.7 respectively" reflects the content of the table better. Please delete the old title and insert the new one. | | Reject. The table does deal with changes in the treatment of LULUCF in CP2. It does not specifically deal with accounting provisions except for those that involve a change from CP1 and have an implication for KP LULUCF reporting in CP2. | |
| OV_G_015 | Germany | Overview | 109 | 109 | Third column, second box, delete the text and insert: "HWP pool is accounted for on the basis for instantaneous oxidation." 16/CMP.1. | | Reject. Para 21 of the Annex to 16/CMP.1 indicates that HWP is not accounted during the 1st CP. Parties have interpreted this in the two ways indicated | |
| OV_G_016 | Germany | Overview | 142 | 142 | Delete in column 2, box 3 the last word "categories" and insert instead "activities" as the KP is about activity based accounting. | | Accept. Text changed | |
| OV_G_017 | Germany | Overview | 143 | 177 | Policy relevance is missing on issues as "permanence", "irreversibility", "uncertainty", "verifiability". Information about worldwide application and indirect land use change effects should be given. The relevance of possible positive CO2-effects is not addressed. | | Reject. These issues do not pertain to areas where updating of existing Chapter 4 is required, based in the Annex to 2/CMP.7. | |
| OV_G_018 | Germany | Overview | 163 | 166 | Delete. It is not important for this supplement as it has to follow current rules. There are other discussions in the political arena as about land based activities which are of policy relevance but rightly not mentioned here. | | Accept with modification. Different interpretations do seem to be possible depending on whether one assumes that the definition of reforestation for the first CP only ever applied for the 1st CP. Text has been revised to reflect this. | |

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| OV_G_019 | New Zealand | Overview | 163 | 166 | The KP supplement continues to use the date of 31 December 1989 on the definition of Reforestation for the second commitment period because decision 2/CMP.6 paragraph 2 agrees that the definition of reforestation shall be the same as it was in the first commitment period and decision 2/CMP.7 paragraph 2 decides that anthropogenic greenhouse gas emissions by sources and removals by sinks shall be accounted for in accordance with the principles and definitions referred to in decision 2/CMP.6, paragraphs 1 and 2,... So while there may have been discussions on this, there does not appear to be any room to move on this definition for the second commitment period at least. We prefer that that the guidance reflects the decisions of the COP/MOP and confirms exactly what the current, agreed definition of reforestation is for CP2, rather than stating that the definition is still up for debate. | | Accept with modification. Different interpretations do seem to be possible depending on whether one assumes that the definition of reforestation for the first CP only ever applied for the 1st CP. Text has been revised to reflect this. | |
| OV_G_020 | Spain | Overview | 55 | 56 | When this sentence says "methodologies that countries currently use..." it should say "methodologies that Annex I countries use...". 2006 GLs are only used by AI Parties. Non-Annex I parties are encouraged to use them, but they generally use 1996 GLs. | | Accept. Text changed. | |
| OV_G_021 | Spain | Overview | 109 | 110 | In the HWP line, second column, a mention should be done to the clause in paragraph 16 of 2/CMP.7, that establishes that when the RL is constructed based on a projection, the treatment of HWP shall not be on the basis of instantaneous oxidation | | Accept. Text changed. | |

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| OV_G_022 | Spain | Overview | 109 | 110 | Line on the treatment of ND, second column, bullet 1, paragraph 2: "in the case of FM, this BGL is to be included in its FMRL". The FMRL adopted in Durban have (at least most of them) a background level of ND included in them. They weren't calculated following the methodology proposed in decision 2/CMP.7. Taking into account that this adopted FMRL won't change (they will suffer technical corrections, but won't change), the sentence above doesn't seem to be appropriate, as the BGL to be calculated and submitted in 2015 won't be integrated in the FMRL as adopted in Durban. | | Reject. The text summarizes what Decision says. Information on technical corrections is covered higher up in the table. Information on original calculation and technical corrections are both needed. | |
| OV_G_023 | Spain | Overview | 109 | 110 | Line on the treatment of ND, second column, bullet 4 "Parties shall provide country specific info in their NIR for 2015 on the estimation of the BGL". According to decision 2/CMP.8, Annex I, paragraph 1.(k)(ii) the information on the estimation of the BGL shall be submitted as part of the initial report - IR (report to facilitate the calculation of the Assigned Amount, that will be submitted in 2015. Decision 2/CMP.7 says that it should be included in its "national GHG inventory report for 2015". This information could be included in both reports (NIR and IR), or it could be understood that the "national GHG inventory report for 2015" refers to the IR, therefore, the information on the BGLs would only be included in one of them. In any case, a reference to the initial report should be included here. | | Accept. Text modified to reflect the relevant provisions of Decisions 2/CMP.7 and 2/CMP.8. | |
| OV_G_024 | Spain | Overview | 109 | 110 | Line on the treatment of ND, second column, second last subbullet: after "efforts made to rehabilitate the lands" add "where practicable" in line with decision 2/CMP.7 | | Accept. Text modified to reflect CMP decision. | |

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| OV_G_025 | Spain | Overview | 109 | 110 | Line on CEFC, column 3: add "all afforestations and reforestations to be reported and accounted under 3.3.". This is another difference between 16/CMP.1 and 2/CMP.7, not only the treatment of deforestation. | | Accept. Line added to column on rules for CP1 (16/CMP.1). | |
| OV_G_026 | Spain | Overview | 151 | 155 | This paragraph is also included in chapter 1, lines 283 to 287. Could be deleted here or in chapter 1. | | Accept. The text in the second bullet has been deleted. This will be included in Chapter 1. | |
| OV_G_027 | Sweden | O | 36 | 36 | Clarify that the 2003 GPG were only to be used for the first commitment period. | | Reject. Chapter 4 in GPG-LULUCF does not say anywhere that its guidance is applicable ONLY in CP1. | |
| OV_G_028 | Sweden | O | 45 | 45 | Insert after Article 3.3: "for the second commitment period". | | Accept with modification. Text revised to read: 'For the second commitment period the activities included under Article 3.3 are Afforestation (A), Reforestation (R) and Deforestation (D) since 1990, which remain mandatory' | |
| OV_G_029 | Sweden | O | 85 | 86 | Please clarify relevant commitment period. | | Accept. "for the second commitment period" has been added. | |
| OV_G_030 | Sweden | O | 122 | 122 | Be consistent with line O 38 on updating of projects | | Accept. Footnote 22 has been added to clarify this issue. | |

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| OV_G_031 | Sweden | O | 109 | 110 | The box, Other changes: "Parties shall report and account for all emissions from conversion of natural forests to planted forests"; This statement refer to FM and all emissions are by default reported under FM. The conversion of natural forests to plantation is normally connected with a removal of the standing natural forest and a new generation trees are planted. Thus, no removal is connected to the conversion. So why is this text added? Finally, its stated that this chapter does not consider accounting but still the word accounting is used. This statement requires a specific and thereby costly monitoring design and therefore it would be appropriate to clarify why this information is required. | | Reject. The text summarizes the provisions in Decision 2/CMP.7. | |
| OV_G_032 | UK | | 109 | 110 | Table 1. Accounting for HWP: bullet point 3 ... "notwithstanding the above" (not clear whether this refers to previous point or 2 points above) | | Accept with modification. "Notwithstanding the above" has been deleted with suitable modification made to the previous bullet point. | |
| OV_G_033 | UNITED STATES | 0 | 109 | 110 | Table 1, Treatment of natural disturbances Comments - - The authors should point out the need to consider if disturbance is due to management inactivity. For example, no fire control or lack of treatment of insect or pathogen outbreaks - There seems to be room for "false" reporting of natural disturbances: Consider saying that there was an outbreak or event, and "Subsequent removals from lands affected by the natural disturbance shall also be excluded", so one could clear a forest based on false reporting of an outbreak, so need some verification here. - It looks like this now otherwise addresses these problems in that all emissions and removals must be accounted for. | | Reject. The point of Table 1 is to summarize the provisions of the Annex to 2/CMP.7 and highlight the key differences in KP LULUCF reporting between CP1 and CP2. The comment has been forwarded to the disturbance section (Section 2.3.9) so that points can be considered there. | |