

## Comments submitted by governments on the Final Draft of 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol (KP Supplement)

In this document, all comments submitted by governments on the Final Draft of KP Supplement by 3 October 2013 are listed. Also, authors' responses to each of those comments are shown.

### Overview Chapter

Comment #	Country	Chapter/ Section	Start Line Number	End Line Number	Comment	Supple- mentar y Docu	Authors' Action	Authors' Remarks
KP_GC_OV_001	Sweden	O	92	92	To be more specific, add "reporting and accounting of" after "rules for".		Accept	
KP_GC_OV_002	Sweden	O	97	97	Delete "; and" after areas and insert "," instead.		Accept	
KP_GC_OV_003	Sweden	O	104	104	Suggest to refer to 2/CMP.8 here as well.		Reject.	All changes required are related to Decision 2/CMP.7. Therefore it is not necessary to refer to Decision 2/CMP.8.

KP_GC_OV_004	New Zealand	Overview	111	113	<p>Comment: Second to last and last lines of Table 1, second column "2/CMP.7 (Second commitment period)" last row "Accounting of harvested wood products (HWP) it is stated "Instantaneous oxidation shall not be used in the construction of projected FMRL" with a footnote (number 22) referring to Paragraph 28 of Annex to decision 2/CMP.7 contained in document FCCC/KP/CMP/2011/10/Add.1, p 16. However, this is not from paragraph 28. There are paragraphs that this would be better referenced to, however not without editing as instantaneous oxidation can be used in the construction of the FMRL.</p> <p>Recommend: This statement is reviewed and revised to accurately reflect the Decision, and that the correct paragraph/s is/are referenced.</p>		Accept with modification.	Footnotes has been revised to ensure consistency with Decision 2/CMP.7. The last bullet has been divided into two. Text of last bullet has been changed to "The treatment of harvested wood products in the construction of a projected Forest Management Reference Level shall not be on the basis of instantaneous oxidation."
KP_GC_OV_005	Spain	Overview	112	113	Table 1 in the table, in changes of the treatment of FM, the use of a cap should be added in both columns, the one on 2/CMP.7 and the one for 16/CMP.1		Reject.	Caps relate to accounting that is not addressed in this report.
KP_GC_OV_006	Austria	0	152	152	For greater clarity it is suggested to use the same language as in the footnote to table 2: New sections added to chapter 4 of the GPG-LULUCF (KP Supplement) are shown by an asterisk (*)		Accept	
KP_GC_OV_007	New Zealand	Overview	153	154	<p>Footnote 39 Comment: word "affect" is surplus and not required in sentence.</p> <p>Recommend: Delete "affect"</p>		Accept	

KP_GC_OV_008	China	Overview	154	155	'base year' is not found in "wetland drainage and rewetting" in 2.12 like in 2.9, 2.10 or 2.11. It is suggested to add a subsection on 'base year' in 2.12.		Accept	
KP_GC_OV_009	Austria	0	155	155	Table 2, footnote above line 155: The language is confusing in saying: New sections added to the KP Supplement because the current document is a revised version of the original KP supplement. The following language would be clearer: New sections added to chapter 4 of the GPG-LULUCF (KP Supplement) are shown by an asterisk (*)		Accept with modification.	Text has been revised to make the meaning clearer.
KP_GC_OV_010	Germany	overview	170	170	Please delete "assumes" and insert "recognises". Rationale: § 1 of the Annex to Decision 2/CMP.7 states that all definitions agreed for the 1. Commitment Period will be applied in the 2. Commitment Period, too. Please also delete the second sentence.		Accept with modification.	The second sentence has been deleted. "Assumes" stays, as "Recognizes" would not be policy neutral. Other modification has been made to ensure Decision 2/CMP.7.
KP_GC_OV_011	Canada	Overview	0		The overview chapter of the KP supplement does not appear to have changed significantly since the SOD and remains difficult to read and follow and also still somewhat repetitive between sections. These issues stand out in particular when compared to the overview chapter of the Wetlands Supplement, which has improved since the SOD in terms of readability. Suggest that further attention in advance of the approval plenary would be beneficial to ensure that technical terms are clearly explained in the overview chapter and that material is presented in a clear manner for a general audience, and that repetition of information between sections is minimized.		Accept.	The text has been simplified and modified to improve the readability to the extent possible.

KP_GC_OV_012	Canada	Overview	29		The concepts of "supplementary methods" and "good practice guidance" are not sufficiently explained and would not be understood by individuals not working in this field. Suggest that the introduction of the overview chapter could begin with some general contextual information that clearly explains what these supplementary methods are, their scope and how to use them in conjunction with existing methods.-The Glossary has an explanation of good practice guidance that could also be adapted for use here.		Accept with modification	A footnote for clarification has been added.
KP_GC_OV_013	Canada	Overview	33	41	The introduction of the Wetlands Supplement was revised so that background information on the request from the UNFCCC was contained in the background section (section 2) of the overview chapter, and the introduction simply focused on setting out the overall context and scope of the report. Suggest this model also be considered for the KP Supplement in order to reduce repetition between the introduction, background, and the need to update sections. References to the specific decisions of the UNFCCC and IPCC could be removed here in order to describe the scope of the report in a more simple, introductory way.		Accept.	The text has been simplified and modified to improve the readability to the extent possible.
KP_GC_OV_014	Canada	Overview	45	49	Suggest the authors consider whether the use of all these acronyms is essential in the overview chapter. In later sections (e.g., the policy relevance section), the use of "A", "R" and "D" gets a bit confusing. It is generally rare that an acronym is needed for a term with only a single word.		Accept	
KP_GC_OV_015	Canada	Overview	69	84	These details about the scoping meeting and development of a work plan are not policy-relevant and should be pared down. Suggest following the model set out in the final draft of the background section of the Overview Chapter of the Wetlands Supplement, where extraneous details about the operational activities leading to the development of the report are minimized. Most of lines 69-84 could be revised into a couple sentences about the main steps to respond to the UNFCCC's request.		Accept.	These paragraphs has been shortened and made concise.

KP_GC_OV_016	Canada	Overview	104	110	Suggest that items (i) and (ii) be reversed here in order to correspond with the order of the text on lines 92-95 (or vice versa).		Accept	
KP_GC_OV_017	Canada	Overview	117		Table 1, 4th bullet under « Treatment of natural disturbances » : an if statement is needed, because the exclusion of removals following natural disturbances is required only if emissions have been excluded as well.		Accept with modification.	Instead of adding "if" statement in the 4th bullet, an preamble to the same effect has been inserted in this cell on natural disturbances.
KP_GC_OV_018	Canada	Overview	117		Table 1, 6th bullet under « Treatment of natural disturbances » : delete « Annex I » .		Accept	
KP_GC_OV_019	Canada	Overview	123		Add "The" in front of "KP Supplement" at the beginning of the sentence.		Accept	
KP_GC_OV_020	Canada	Overview	133	133	Footnote 39: should be "...does not represent an update..." instead of "...does not affect represent an update..."		Accept	
KP_GC_OV_021	Canada	Overview	158		Suggest replacing « neutral scientific operationalization» with « guidance for the operationalization ».		Accept	
KP_GC_OV_022	Canada	Overview	170	176	As mentioned in a previous comment, suggest reconsidering whether it is necessary for the overview chapter to use the acronyms "R" and "D" for single-word terms. Suggest the chapter would be more useable for non-specialists if these words were spelled out.		Accept	

## Glossary, List of Abbreviations and General Comments

Comment #	Country	Chapter/Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action (Please use only: "Accept"; "Reject"; "Accept with modification"; or "Noted")	Authors' Remarks (please use this column for explanation)
KP_GC_GE_001	China	0	0	0	<p>Comments by the Chinese Government on IPCC's 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol</p> <p>The Chinese government appreciates the Bureau members of the Task Force on National Greenhouse Gas Inventories (TFI) of the Intergovernmental Panel on Climate Change (IPCC) and the lead authors and Technical Support Unit of the 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol (2013 KP Supplement) for their contribution to the preparation of this report.</p> <p>The Chinese government wishes to take this opportunity to comment on this report once again. We notice that this report has been much modified on the basis of the first government review (22 April – 2 June 2013). However, a second review still reveals a good number of problems in editorial wording, consistency and linguistic expression. In addition, some problems need to be fixed to ensure the correspondence in cross-cutting issues between the 2013 KP Supplement and the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands (2013 Wetlands Supplement). To further improve the 2013 KP Supplement, we have brought out the following comments as contained in the attached table in the hope that they can be adopted in the modification process.</p>		Noted	

KP_GC_GE_002	Finland	General			Finland appreciates the work by the IPCC on the 2013 Revised Supplementary Methods and Good Practice Guidance arising from the Kyoto Protocol. The final draft is generally clear and easy to understand. However, some issues need still consideration and these are addressed in our detailed comments.		Noted	
KP_GC_GE_003	Germany	0	1	8062	As already commented when reviewing the SOD we like to repeat that the KP supplement is a very precise, comprehensive and stringent helpful document to guide reporting experts through the tough reporting obligations. Thanks a lot for preparing this document.		Noted	
KP_GC_GE_004	Sweden	General			The Swedish government takes the opportunity to comment on the Final draft of the 2013 supplement for KP-LULUCF. Below you will find both substantial remarks and minor editorial comments.		Noted	
KP_GC_GE_005	Spain	general			BL is the acronym used for BaseLines in the CDM. This could create confusion, therefore, the suggestion is to use BGL for Background Level instead of BL.		Accept with modification	"Background level" has been used instead of "BL" except when used as symbols in an equation
KP_GC_GE_006	Spain	general			According to decision 2/CMP.7, Parties ALL 3,4, activities are at the same level, it is a wrong assumption that WRD is a "second category" 3,4, activity, and that a Party can't choose it first in its hierarchy for these activities. The definition says "that are not accounted for under other activity": this refers to avoiding double counting, not to hierarchy. A party can select WRD over the rest, and, in this case, having selected, for example, CM and WDR, a drained crop would be reported under WDR. Therefore, the assumption that WDR is limited to lands not accounted under other 3,4, activity is false, and the interpretation given in this document goes beyond the decision 2/CMP.7.		Reject.	Avoiding double counting requires an operational hierarchy. There is consensus among the IPCC authors that 2/CMP.7 has to be interpreted as hierarchy. See comment KP_GC_4_005

KP_GC_GE_007	China	Overview	0	0	As requested by the Kyoto Protocol, 2013 KP Supplement is to update and supplement Chapter 4 of the IPCC's 2003 Good Practice Guidance against Article 3, paragraphs 3 and 4,. The preparation of 2013 KP Supplement was based on activities, with only anthropogenic impact being considered. But the IPCC's 2003 Good Practice Guidance was based on land use, according to which all activities occurring on the managed land, whether natural or human, are regarded as human activities. This will pose a question that when the IPCC's 2003 Good Practice Guidance and this supplementary guidance are applied in the future, is it necessary to consider removing the natural disturbance? It is suggested that the 2013 KP Supplement give further explanation on how it should be employed in connection with the IPCC's 2003 Good Practice Guidance.		Reject.	KP supplement cross references 2006 GL, not 2003GPG
KP_GC_GE_008	New Zealand	0	0	0	General editorial comment: Please add the decision number (eg, "Decision 2/CMP.7) to all decision paragraph numbers referred to in footnotes.		Accept.	



KP_GC_GE_009	China	Overview 1 2	114	2982	Decision 2/CMP.7 in its paragraph 11 has made it clear to develop the 2013 Supplementary Methods under the second commitment period of the Kyoto Protocol which is specified in CMP.8 as from 1 January 2013 to 31 December 2020. Therefore, it is suggested that "subsequent commitment periods" be reworded as "the second commitment period" and "from 2013 onwards" as "from 2013 to 2020" in all cases in the text. For example: "the second and subsequent commitment periods" in Table 1, Line 114-115 be changed to "the second commitment period"; "the second CP from 2013 onwards" in Line 752 be changed to "the second CP from 2013 to 2020"; "from 2015 onwards" and "from 2013 onwards" in all cases in Box1.1, Line 912-938 be changed to "from 2015 to 2020" and "from 2013 to 2020"; "subsequent commitment periods" in Lines 2301, 2967, 2969 and 2972 be changed to "the second commitment period"; "the second and subsequent commitment periods" in Line 4834 be changed to "the second commitment period".		Accept with modification.	"Second commitment period" etc. have been used throughout unless explicitly stated in the decisions.
KP_GC_GE_010	Spain	Glossary	188	191	Approach hasn't been defined in any of the previous adopted guidelines by the IPCC, even when approaches are mentioned all over the different guidelines/GPG. Therefore, this definition is not needed.		Reject.	Definition useful; no reason to continue past omission
KP_GC_GE_011	Spain	Glossary	207	207	delete "rotation" and replace it by "harvesting cycle"		Accept.	
KP_GC_GE_012	New Zealand	Overview	208	208	Comment: The glossary definition of CEFC should be taken from Decision 2/CMP.7, where it specifies that any debit incurred will be under Article 3.4. Recommend: Please insert the words "under Article 3.4" after "a debit", to avoid any confusion.		Accept	
KP_GC_GE_013	New Zealand	Overview	222	222	Recommend: Please note in the Glossary that "Any 3.4 activities elected in the first commitment period are mandatory in the second commitment period."		Accept	

KP_GC_GE_014	New Zealand	Overview	236	236	Comment: In this text "Forest cover" is defined as tree cover which exceeds the forest definition. However, must it "exceed" it though, or is it sufficient to meet it, or reach it? Recommend: Revise glossary definition as required.		Accept with modification.	Say "meets or exceeds"
KP_GC_GE_015	Sweden	O	237	237	Add "and 2/CMP.7."		Accept	
KP_GC_GE_016	Sweden	O	239	239	Add "and 2/CMP.7."		Accept	
KP_GC_GE_017	China	Glossary	265	266	Gross-net accounting is about the net change of GHG emissions or removals. Therefore, it is suggested to reformulate "Accounting based on greenhouse gas emissions or removals in the reporting year without subtracting base year emissions or removals." as "Accounting based on net change of greenhouse gas emissions or removals in the reporting year without subtracting the net change of greenhouse gas emissions or removals in base year."		Reject	Suggested formulation is confusing
KP_GC_GE_018	China	Glossary	308	309	Similar to the above comment No.3, it is suggested to reformulate "Greenhouse gas emissions or removals in the reporting year minus the greenhouse gas emissions or removals in the base year." as "accounting based on net change of Greenhouse gas emissions or removals in the reporting year minus the net change of greenhouse gas emissions or removals in base year."		Reject.	Suggested formulation is confusing
KP_GC_GE_019	Finland	Glossary	317	319	Please clarify the text regarding ", which include forest plantations in the 2006 IPCC Guidelines" -- forest plantations are not included in the Glossary of the 2006 IPCC GLs, neither could a definition for forest plantations be in Chapters 1, 2, 3 or 4 of Volume 4 of the 2006 IPCC GLs		Reject.	Forest plantation are defined in the Glossary for Chapter 4, Volume 4, 2006 GLs. 2006 GLs reference has been added.

KP_GC_GE_020	New Zealand	Overview	350	350	Comment: It is not correct that technical corrections can only be done at the time of accounting - they can also be done during the commitment period. Recommend: Please revise glossary definition.		Accept with modification.	Text clarifying the issue has been added
KP_GC_GE_021	Austria	Glossary	360	363	This definition is in so far confusing as it is different from the definition provided in the wetland supplement. It is strongly suggested to include in both documents both definitions and explain their scope/relevance in additional notes. The same text should be used in both documents.		Accept.	
KP_GC_GE_022	New Zealand	Overview	402	402	Comment: the abbreviation FMRL-corr is spelt out as "Recalculated Forest Management Reference Level". Should it not be "Corrected Forest Management Reference Level"?		Reject.	The definition in the relevant chapter is : "FMRLcorr = Forest Management Reference Level recalculated for the purpose of calculating the Technical Correction" ("corr" was aimed to make a link with technical correction). If possible please use this definition in the abbreviation.
KP_GC_GE_023	Finland	Abbreviations	General		The KP Supplement is sometimes difficult to understand due to the too frequent use of abbreviations. Please write the following terms always in full and remove them also from the list of abbreviations: SL = salvage logging and TC = technical correction		Accept.	

KP_GC_GE_024	Canada	0			We appreciate the very significant effort required to produce the KP supplement in such a short time. Currently, the Supplement is not as simple and concrete as would be ideal for IPCC methodological guidance and it may be challenging for inventory agencies and expert review teams to understand and use it. For future methodological reports, we suggest the TFI considers steps to help ensure the readability and usability of the reports by these users.		Noted	
KP_GC_GE_025	Canada	2	0		In several areas the guidance equally applies to LULUCF inventories under both the Convention and the KP , e.g. sections 2.3.3, 2.3.4, 2.3.5, several paragraphs in section 2.3.6, and much of section 2.4.3. This could overwhelm both inventory agencies and Expert Review Teams and result in further discrepancies between Convention and KP LULUCF estimates. If there is scope in this supplement to update the cross-cutting guidance applicable to volume 4 of the 2006 GLs, consider separating this text out and creating a « Cross cutting good practice » section.		Reject.	This would be beyond the mandate because it would inevitably involve judgments about the 2006 GL, and could, perhaps paradoxically, increase confusion
KP_GC_GE_026	Canada	Glossary	184	369	Suggest ensuring the terms in the Glossary are not already in the 2006 IPCC GLs Glossary. If definitions in the two Glossaries are not consistent, this will cause problems for parties developing inventories under both the Convention and the KP. Consider clarifying how to use this Glossary in conjunction with the 2006 IPCC GLs Glossary.		Accept with modification.	The terms from the 2006 GLs have not been repeated.
KP_GC_GE_027	Canada	Glossary	298	302	The definition given for "margin" is not very clear . Suggest this paragraph should include some of the wording in footnote 8, p17. of the Annex to Decision 2/CMP.7.		Accept.	
KP_GC_GE_028	Canada	Glossary	327	327	Should say "An ordered..." instead of "A ordered..."		Accept	
KP_GC_GE_029	Canada	Glossary	334	334	Should say "...delineating areas that can include multiple lands..." instead of "...delineating areas that include multiple lands..."		Accept	

## Chapter 1

Comment #	Country	Chapter / Section	Start Line Number	End Line Number	Comment	Supplementary Document	Authors' Action	Authors' Remarks
KP_GC_1_001	Germany	1	476	969	A very helpful and understandable overview of how reporting is to be done. Useful for communication to policy makers.		Noted	Thanks
KP_GC_1_002	New Zealand	1	488	498	Comment: The opening sentence of this paragraph, which reads "To ensure compliance with emission limitation and reduction commitments <sup>1</sup> in the CP, Parties are required to provide supplementary information related to LULUCF under the provisions of the KP2", is not correct. All Annex 1 Parties who are also parties to the KP are required to report on Article 3.3 and 3.4 - see paragraph 4 of Decision 2/CMP.8. Recommend: Correct sentence, eg, to "To ensure compliance with emission limitation and reduction commitments <sup>1</sup> in the CP, and to meet their reporting requirements under the Kyoto Protocol, Parties are required to provide supplementary information related to LULUCF under the provisions of the KP2",		Accept	Revise the text accordingly
KP_GC_1_003	Spain	1	490	490	Delete "in addition" and replace it by "as part". Supplementary information is part of the national inventory for all Kyoto Parties.		Accept	Revise the text accordingly
KP_GC_1_093	Canada	1	518	520	Illustrations in figures 2.1.1 and 2.1.2 suggest that cross-walking Convention and KP LULUCF inventories is a daunting exercise. Suggest either providing an example of a country that developed a KP LULUCF inventory based on its Convention inventory if the party elected more than one activity, or replace « in practice » with « in theory ».		Accept	Revised
KP_GC_1_004	Sweden	1.1	545	545	Move "and WDR" to after "if not already elected in the first CP"		Accept	The WDR is not a elective activity in CP1. Revise the text accordingly.

KP_GC_1_094	Canada	1	546	547	Consistent with definitions in the Glossary, it is impossible to harmonize the reporting of Convention and KP LULUCF inventories. Suggest replacing « reporting » with « estimation ».		Accept	Yes - this is correct - text revised as suggested
KP_GC_1_005	Spain	1	573	581	In Step 1, the title mentions the establishment of a hierarchy in elected 3.4. activities, but it is not included in the text. A sentence should be added saying that "it is good practice to establish a hierarchy between 3.4. activities" and explaining that this hierarchy should be maintained through the CP.		Reject	The definition of the hierarchy is addressed in Step 1.4 Line 629 in the FD
KP_GC_1_006	China	1	582	583	The title should be followed by "under Article 3.4".		Reject	Reject, first the entire report deals with the KP and there is no reference to the KP in section titles before or after this one.
KP_GC_1_007	Sweden	1.2	582	583	Adjust the format of the headings to comply with row 619, 623 and 626.		Accept	Format revised..
KP_GC_1_008	Germany	1	596	598	Figure 1.1 provides a very nice overview of the step by step process for the reporting system, which is helpful to illustrate to decision makers what happens in the reporting process.		Noted	Thanks
KP_GC_1_009	China	1	597	598	"width(m)" in STEP 1.1 is not appropriately located since it is not found in the definition of forest in Decision 16/CMP. It is suggested to relocate it to after "area", which is connected with "and/or", that is "area(ha) and/or width(m)".		Reject	The list first defines the three parameters that are in the decision text, and then the additional required information (as per 2003 GPG). The location at the end of the list is appropriate because, as the reviewer states, this is not part of the decision text.

KP_GC_1_010	Spain	1	607	608	Delete this bullet point. A country with woody crops complying with thresholds for forest, that comply with cropland definition in that country, doesn't have to describe any consequences of exclusion for reported emissions and removals.		Reject	This bullet is the result of lengthy discussions among authors and represents a compromise solution that accommodates both consequences of past practice (in some countries) and concerns that such practice may lead to avoidance of reporting of emissions on those area which meet the thresholds for forest but are not reported as forest,
KP_GC_1_011	Finland	1	620	621	Please clarify the text regarding ",which include forest plantations in th 2006 IPCC Guidelines" -- forest plantations are not included in the Glossary of the 2006 IPCC GLs, neither could a definition for forest plantations be in Chapters 1, 2 , 3 or 4 of Volume 4 of the 2006 IPCC GLs (same comment on the Glossary)		Reject	The definition of forest plantation is provided in the Glossary of Chapter 4, Vol 4 in 2006 GLs. (Note that this is not the same as the main Glossary for Volume 4).
KP_GC_1_012	Spain	1	644	647	According to decision 2/CMP.7, Parties have to select a hierarchy amongst ALL 3,4, activities. A party can select WRD over the rest, and, in this case, having selected, for example, CM and WDR, a drained crop would be reported under WDR. These lines shall be redrafted.		Reject	The reviewers comments are inconsistent with the decision text as explained in the bullet in line 645 of the FD and the associated footnote.
KP_GC_1_013	Spain	1	685	686	Add, at the end of this sentence "or neither drained or rewetted", to make the bullet consistent with figure 1.1. (lines 596-598)		Accept	Revise the text accordingly

KP_GC_1_014	Spain	1	709	710	delete "is therefore good practice to identify and report for each year in the CP lands with natural foerst that have been converted to planted forests". According to the decision 2/CMP.7, only emissions and removals of these lands have to be reported and accounted, and that is something that is guaranteed since FM is included as a mandatory activity. Nowhere in the decision is required that these lands have to be identified withing FM land.		Accept with modification	Decision 2/CMP.7 requires the Party to report and account for all emissions arising from the conversion of natural forest to planted forest. Area estimates for these lands are also included in the tables in Annex 2A but there is no need to identify those lands geographically and the reference to identify has therefore been deleted and we clarified that the reporting refers to area, not geo-referenced locations.
KP_GC_1_095	Australia	1	763	766	Why does the decision tree ask if "land is covered by trees"? This is not consistent with CMP decisions where ARD and FM criteria all relate to FOREST not trees. For example, land can be completely covered in trees but if these trees do not meet the height/cover thresholds of a forest (or other CS criteria for forest) then there can't be ARD or FM on these lands. Suggest change references from tree to forest.		Reject	Reject: The decision tree is valid for all activities, not only ARD and FM. The decision tree does not direct one to assign ARD or FM to land which does not satisfy the respective defintions. Moreover, the question of whether or not these trees meet the definition of forest is addressed later in the decision tree.



KP_GC_1_015	Spain	1	779	782	This figure is incomplete. Appart from some new accounting rules (CEF is not reflected), there is no indication to what happens with lands that don't have forest in the reporting year. It could be solved without too much complication adding some other rombus for the cases where the answer to "is the land covered by trees in the reporting year?" is NO.		Accept	Accept with modification: The purpose of Figure 1.2 is to present an overview, and does not include secondary classifications. CEFC is discussed in detail in Section 2.7.2 as indicated in footnote 2. However an additional rhomus is added which adds clarify to the treatmetn of CEFC lands. See response to comment KP_GC_1_096 In respect to the second comment, the decision tree the suggested rhombus already exists, and there is a clear pathway towards non-forest activities.
KP_GC_1_096	Canada	1	779	782	Figure 1.2: Suggest this decision tree should be further revised because when following it for a CEF-hc land (harvested and converted to non-forest land), this land could finish reported as "Other".		Accept	Accept: Although strict intepretation of the decision tree does not allow for the reviewer's comment, the decision tree is sufficiently ambiguous to lead to misinterpretation. Revised text: Add a rhombus between "Does the land satisfy national defintion of FM" --no--"Has the land been subject to elected 3.4..." The additional rhomus should ask "Has the land been subject to harvest as part of CEFC?" with a "Yes" leading to "Report the land under Article 3.4 as FM" and a "No" leading downwards as before to the "elected 3.4" question.

KP_GC_1_097	Australia	1	781	782	Figure 1.2: Why does the decision tree ask if "land is covered by trees"? This is not consistent with CMP decisions where ARD and FM criteria all relate to FOREST not trees. For example, land can be completely covered in trees but if these trees do not meet the height/cover thresholds of a forest then there can't be ARD or FM on these lands. Suggest decision point is changed to read "Is the land covered by forest in the reporting year". If the tree terminology is retained then suggest a footnote is included to explain reason for using this term and not forest.		Reject	Reject: The decision tree is valid for all activities, not only ARD and FM. The decision tree does not direct one to assign ARD or FM to land which does not satisfy the respective definitions. The "trees" terminology is retained as it allows for a more generic consideration of all Activities. It is clear from the text which refers to the decision tree that "covered in trees" can include land which does not satisfy the national definition of FM, and one purpose of the decision tree is to create a pathway for these lands to be assigned in the other Art 3.4 activities or "Other"
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KP_GC_1_016	New Zealand	1	826	827	<p>Comment: The plantation eligibility dates for CEFC are not correct - please use the dates set out in para 37 of decision 2/CMP.7.</p> <p>Recommend: Please revise to "For the second CP, land subject to forest management (and established as forest plantation before 1 Jan 1990, or if re-established, before 1 Jan 1990 but after 1 Jan 1960) that is cleared of forest...."</p>		Accept with modification	Accept with modification. The existing text gives the impression the CEFC applies only to plantations re-established between 1960 and 1990. The Provision in para 3.7 2/CMP.7 also applies to all other plantations established before 1990. However, the suggested text does not add clarity. Revised Test " For the second CP, land on which forest plantations were established before 1 Jan 1990 and are subject to forest management (including those lands which were re-established as forest plantation after 1 Jan 1960 and before 1 Jan 1990) that is cleared of forest can be reported as FM, if the conditions of CEFC are met (see Section 2.7.7)"
KP_GC_1_017	Japan	1.3	831	831	<p>Request to rewrite the sentence as follows. "Land cannot be transferred from FM to an elected 3.4 activity, since any land-use change from FM should be reported under D." This would be more precise explanation since D take precedence over any other 3.3 and 3.4 activities.</p>		Reject	Reject: The suggested additional text is a repetition of previous explanation cf. Section 1.2 Step 1.4
KP_GC_1_018	New Zealand	1	834	836	<p>Comment: Forest regrowth on D land doesn't only create increases in carbon, but could also create decreases in some pools. Suggest changing "increases" to "changes", and "why D land acts" to "why D land may act".</p> <p>Recommend: Revise sentence to: "It is good practice to report carbon stock changes associated with forest regrowth on previously deforested land as a subcategory of D to indicate why D land may act as a carbon sink (See Section 2.6).</p>		Accept	Accept: Revised text "It is good practice to report carbon stock changes associated with forest regrowth on previously deforested land as a subcategory of D to indicate why D land may act as a carbon sink (See Section 2.6)."

KP_GC_1_019	Germany	1	912	939	Please add a footnote with explanation for the abbreviations M,E, N/E, N/A.		Accept	Accept with modification: Suggest to bold the text "Abbreviations used in the tables:" at Line 904 and to repeat the explanation of M, E, N/E and N/A in the comments cell of Example 3
KP_GC_1_020	Finland	1	920	924	The examples 6 and 7 are not consistent with text in lines 802-11 and Box 9.2.1 - please revise or delete the examples.		Accept with modification	Added to the example an explanation of the text that was presented in Section 1.3 on the possibility to account as zero the emissions and removals on that land and to describe the consequences of that decision for the accounting.
KP_GC_1_021	Germany	1	931	932	Peatland is not defined in the Wetlands supplement, please define peatland in the Glossary of this supplement or replace peatland by land of drained inland organic soil.		Reject	Reject: There is considerable diversity in the criteria used to define peatland. Therefore the IPCC does not provide a prescriptive definition. However, in Chapter 1, Wetlands Supplement, the following generic statement is provided: "In the Wetlands Supplement the concept of peatland is considered to be included in '(land with) organic soil'".

KP_GC_1_022	Finland	1	933	934	The interpretation is not consistent with lines 802-11 and Box 9.2.1 - please add the option to report this area under WDR. Only if the Party has defined in its hierarchy that lands would remain under CM, should the reporting be as in the example.		Reject	Reject: The text in 2/CMP.7 is explicit in Annex A A. Definitions (b) "Wetland drainage and rewetting" is a system of practices for draining and rewetting on land with organic soil that covers a minimum area of 1 hectare. The activity applies to all lands that have been drained since 1990 and to all lands that have been rewetted since 1990 and that are <b>not accounted for under any other activity</b> as defined in this annex, where drainage is the direct human-induced lowering of the soil water table and rewetting is the direct human-induced partial or total reversal of drainage. In the example, the lands are accounted under CM. However, methods to estimate E/R can be those specified for the activity WRD.
KP_GC_1_023	New Zealand	1	939	939	Comment: It might be useful to include an additional example in Box 1.1, which shows what happens when an area of unmanaged forest (currently classed as "other") is deforested and converted to, eg, GM, and GM is elected.		Reject	Reject: An example on this scenario is not required. This is a straightforward deforestation event and reportable under Art 3.3 D as explained in the text and in Figure 1.2.

KP_GC_1_098	USA	1.4	951	957	Option 1 does not seem feasible especially in large, complex landscapes like DRC where we are seeing that project and sub-national data will be up-scaled to a national system. It will, of course, be quite uneven. There needs to be consistency of design, especially field data collection (e.g. all use a 10cm tree), if there can be any consistency.		Noted	Yes - there are additional considerations but here we merely describe how Project-related information can be integrated with other data for the purpose of reporting under Article 3.3 and 3.4. Clearly, if the data quality from projects does not meet the standards for national reporting this information cannot be used.
KP_GC_1_024	New Zealand	1	969	969	Comment: Is it correct to say that AR, D, CM, etc do not have a baseline scenario? AR and D use land use as at 31 Dec 1989 as their baseline, whereas CM, GM etc use 1990 as their baseline.		Accept	We rephrased the sentence to make sure that the differences between project and national reporting are better understood.

Chapter 2: Sections 2.1-2.4 (except Section 2.3.9) & Annex 2A.1

Comment #	Chapter/Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_099	2	1234	1234	"s" (plural) missing at the end of "non-CO2 GHG emission"		Accept	Revised text
KP_GC_1_025	2	1276	1277	The table is not consistent with lines 801-11 in Chapter 1 or Boxes 9.2.1 and 9.10.2 - please delete all CM****and GM**** from the table		Reject	The footnote **** reads: Once land has been reported under any Article 3.3 or 3.4 activity during a CP, it must continue to be reported.. Lines 808-811 (FD) state that these lands need to be reported but in specific cases the E/R can be <b>accounted</b> as zero, and in those cases the E/R still need to be reported.
KP_GC_1_026	2.1	1276	1277	Comment on Table 2.1.1. This table is helpful because it makes it clear that unmanaged forest land can be subject to D. It is also sensible in showing that 'Unmanaged forest land' can transition to 'Managed forest land', which causes it to be classified under FM. Recommend: Retain table as is.		Noted	Table is retained as is.
KP_GC_1_027	2	1276	1277	table 2.1.1.: managed forest land to managed forest land can be different from FM. It can include AR areas planted 20 or more years before, that are reported under FL-FL in the convention, but are still reported under AR in the KP.		Accept	We added a footnote to clarify this point.
KP_GC_1_028	2	1276	1277	See general comment relating to hierarchy in 3.4, activities and comment to chapter 1, lines 644-647. Footnote *** to the table should be changed, as WDR has the same category as the other 3.4, activities and can be selected first in a Party's hierarchy for 3.4,.		Reject	Decision 2/CMP.7 specifies that the activity WDR can only be applied to lands "that are not accounted for under any other activity".
KP_GC_1_029	2.1	1276	1276	Table 2.1.1: Although the complexity of the table grows with any amendment we propose to amend a note (****) on D for Forest land (unmanaged and managed) converted to Wetland and Other land that it could be reported under FM if the deforestation was not direct-human induced as in example 8 on row 925-926 (section 1.3)		Reject	If the loss of forest cover was not human induced then this is not deforestation and there is no change in KP reporting category. This is clearly stated in the text and adding this small point to the table would just add unnecessary complexity, as recognised by the reviewer.
KP_GC_1_030	2	1290	1291	Comment: Figure 2.1.2. CEF-hc box must be included within FM's dotted line as this land is reported under FM. All other CEF-hc boxes must be moved out of D, as this land is not reported under D. They should instead be placed within the relevant UNFCCC category but separately from the D boxes.		Reject	the purpose of figure 2.1.2 is not to show where the activities are accountable under KP. The purpose is to show the relationship between UNFCCC reporting and KP. The comment is correct that both CEF-hc and CEF-ne appear within FM for KP accounting. However, <b>the CEF-hc appears in the respective Land Use Categories under Convention reporting</b> It is good practice to indicate these in Convention reporting to enhance transparency.
KP_GC_1_031	2	1290	1291	Comment: Figure 2.1.2. The diagram is a confusing way to depict the relationship between KP reporting and UNFCCC reporting - suggest a matrix would be a better approach. The diagram, plus the accompanying text, implies that KP reporting covers only a small proportion of the land covered by UNFCCC reporting, but this is often not the case in relation to forests in particular (where all of a country's land and forests are managed, and its forest definitions are the same for both KP and UNFCCC). Recommend: Reconsider the design of Figure 2.1.2, and revise text to ensure it is neutral in its description of KP reporting.		Reject	The matrix approach is presented in Table 2.1.1. The Figure is a generic representation and does not seek to reflect the specific circumstances of any country. The reviewer's comment does not provide specific direction as to where it is believed the language is not neutral. The authors believe the text to be balanced and non-prescriptive.
KP_GC_1_032	2.1	1290	1291	Figure 2.1.2: CM is missing in the dashed sub-box in the Cropland box.		Reject	There clearly is a dashed subbox in Cropland to depict CM.
KP_GC_1_033	2.1	1290	1291	Figure 2.1.2: Add white boxes for FM reflecting the fact that land deforested or degraded to unmanaged land can be reported as FM if these changes are not direct-human induced (i.e. unmanaged WL, FL, GL and OL)		Reject	See Response to Comment KP-GC_1_29: If the loss of forest cover is not human-induced then these lands are to be reported as FM. The figures is already overly complex and there is no value in adding further complexity to address a special case.
KP_GC_1_034	2	1301	1302	Wrong interpretation of the definition of WDR. It can occur in lands that are already under other article 3.4, activities, and this can be reported and accounted under WDR while avoiding double counting. See comments to chapter 2, lines 1276-1277, and chapter 1, lines 644-647 as well as general comment on this.		Reject	The reviewers comments are inconsistent with the decision text as explained in the bullet in line 645 of the FD and the associated footnote. Yes - the activities drainage and rewetting can occur on other land categories but the decision text states that they can only be accounted as WDR if these lands are not already subject to a 3.3. or 3.4 activity.

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_035	2	1305	1305	add, after "took place since 1990" a new sentence "(iii) area of forest land remaining forest land increases with the incorporation of land converted to forest land after the transition period (20 years default period by IPCC)"		Accept	Revised text to reflect the addition with slightly modified wording to state: ... and (iii) land subject to AR after 1990 transitions to Forest Land after 20 years under UNFCCC but remains in AR under the KP.
KP_GC_1_036	2	1312	1312	add, after "CM or WDR" the sentence "depending on the hierarchy selected by the Party".		Accept with modification	Added "depending on the activities elected by the country. The reason we made this amendment is because if CM is elected, then the drainage activity has to be reported under CM,
KP_GC_1_037	2	1320	1323	The text is not consistent with lines with lines 801-11 in Chapter 1 or Boxes 9.2.1 and 9.10.2, please revise		Accept with modification	Text revised to ensure consistency with lines 808-811 and Box 2.9.1
KP_GC_1_038	2.1	1329	1329	Add a sentence reflecting the fact that land deforested or degraded to unmanaged land can be reported as FM if not considered direct-human induced (i.e. unmanaged WL, FL, GL and OL)		Reject	By definition FM land that is converted to a wetland due to natural processes is NOT deforestation and thus will not be reported under D This is also clearly covered later in the text see line 3831 in FD.
KP_GC_1_039	2	1336	1336	Delete "tracked". Maybe is a misunderstanding with the word, but, ensuring that once one land is included in accounting will be accounted throughout subsequent and contiguous commitment periods is completely different of "tracking" this land. The word "track" doesn't appear in any reporting decision in relation to LULUCF, therefore, should be deleted here. The text in the footnote, that reflects exactly what the decision meant, could be included instead.		Reject	"Tracking" is derived from "keeping track of" and in the English language implies that one continues to "monitor" that the land remains in the accounting system. This is entirely consistent with the definition in Footnote 5
KP_GC_1_040	2.2.2	1352	1352	Suggest to change "polygons" to "units". A unit could be the estimated proportion of the area for a specific activity, not necessarily based on polygons but also on sample plots of various shape.		Accept	Yes - units would be better here than polygons.
KP_GC_1_041	2.2.2	1355	1355	Suggest to change "polygons" to "units". A unit could be the estimated proportion of the area for a specific activity, not necessarily based on polygons but also on sample plots of various shape.		Accept	Same as previous comment
KP_GC_1_042	2.2.2	1389	1359	Suggest to change "polygons" to "units". A unit could be the estimated proportion of the area for a specific activity, not necessarily based on polygons but also on sample plots of various shape.		Accept	Same as previous comment
KP_GC_1_043	2	1398	1402	We repeat our comment for the SOD: Please delete "it is good practice to ... use the same sample locations for any future monitoring" - this would exclude the use of information from temporary plots and reduce the accuracy of tracking land use changes! The IPCC should not restrict different methods to monitor land under the activities without proper reasoning - here it seems that the authors are not familiar with statistical methods to track lands and land use changes using both permanent and temporary plots. In many countries the NFI data builds on measurements in both permanent and temporary plots. Also, data on temporary plots is often complemented with additional data, e.g. aerial images, which increase the usefulness. Use of data from temporary plots to complement data from permanent plots in identifying land-use changes essential in increasing the accuracy and understanding of land-use changes,		Accept with modification	We did not remove the statement that it is good practice to use the same sample locations but we did add: "However, estimates of the rates of land-use change can also be obtained using combinations of permanent sample plots, temporary sample plots and time-series of remotely-sensed land-cover change products".
KP_GC_1_044	2	1398	1398	delete "traceable" and add "the land be included in the reporting and accounting since it entered in the system and throughout subsequent and contiguous commitment periods".		Accept with modification	Deleted traceable and revised sentence to read: "... it is good practice that the land be included in the reporting and accounting from the time entered the system to the end of the second CP."
KP_GC_1_045	2	1416	1416	change "to be reported and accounted as D land" by "to be reported as D land and emissions previously excluded have to be accounted for"		Accept with modification	Revised text reads "If land-use change does occur then the land is reported as D and emissions from the natural disturbance previously excluded are reported and accounted under D."



Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_046	2	1445	1446	The current wording is not acceptable because it is prescriptive with respect to the method to be used. The following wording is suggested: Approach 2 introduces tracking of land-use conversions between categories over time without being spatially explicit which requires additional spatial information.		Accept with modification	wording revised to clarify the point: Approach 2 - which is based on a land-use change matrix for a specified period of time is by itself not sufficient. Once additional spatial information is provided this is no longer Approach 2 but Approach 3. The current text is descriptive, but not prescriptive.
KP_GC_1_047	2	1450	table 2.2.1.	The current wording is unacceptable because it is prescriptive with respect to the method to be used. It is strongly suggested to delete the headings "Good practice related to approach 3. Statistical methods can deliver very accurate results are common also in other sectors and represent "good practice" if accompanied by additional spatial information.		Accept	Removed the headings for Approach 3 but we still say in the text that A3/RM1 and A3/RM2 are good practice if certain conditions are met.
KP_GC_1_048	2	1450	1450	Comment: New Zealand considers that in Table 2.2.1, the Approach 3 row, there should not be a reference to Good Practice as the other approaches (1 and 2) are also acceptable within good practice guidance as long as the additional spatial information is available (these are also Good Practice). Recommend: Reference to good practice should be removed from the Approach 3 row so the text is consistent with the rest of the table in saying "Can only be used if spatial resolution is fine enough to represent minimum forest area..."		Reject	We have removed the row headings referring to good practice but we have left for Approach 3 the reference to the fact that this is good practice. If Approach 2 is used AND ADDITIONAL SPATIAL IS AVAILABLE - then this becomes a spatially explicit account of forest conversions which is Approach 3 - it is no longer Approach 2 which does not have such spatial information.
KP_GC_1_049	2	1474	1474	Capitalized letter in "Approaches" is confusing and should be changed.		Reject	Editorial decision was made by authors to capitalise the term Approaches.
KP_GC_1_100	2.2.6.1	1518	1561	This is the FAO definition that only forest removal with accompanying change in land use constitutes D. There needs to be a temporal definition, that is, how long is it out of the forest category before it is D. An example would be clearing for bauxite mining. The land will be reclaimed eventually.		Reject	This section is not dealing with temporal issues at all - they will be discussed in more detail in Section 2.6 Deforestation and 2.7 FM.
KP_GC_1_101	2	1523	1524	Suggest this should be "between 10 – 30%" instead of "of more than 10 – 30%" (see para. 16 of annex to decision 16/CMP.1 and para. 21 of annex to decision 2/CMP.7).		Accept	revised as suggested
KP_GC_1_050	2	1556	1560	Comment: Mapping of linear clearing events narrower than the minimum width set by a country for identifying forest land (for instance mapping out skid sites, forest roads) would be onerous especially as some of these events may be followed by replanting though on a longer time scale than the period (X years) countries have decided on for time since harvesting before confirmation of deforestation. Is mapping of these events narrower than the minimum width what this section is requiring? We note that this could also lead to extending the period between harvesting and confirmation of deforestation as forest roads and skid sites tend to be put in a couple of years before the rest of the stand is harvested (to allow time for areas to be prepared/settle) but replanted at the same time as the rest of the stand. Recommend: Please reconsider the good practice requirements accordingly.		Reject	Comment is noted and the recommendation was considered but no change implemented. The text states only that the emissions from such activities as clearing of seismic lines or skid trails are to be reported but there is no requirement to map these linear events. Accordingly it is appropriate to state that the emissions from such activities are reported (as is a requirement of FM in any case). This could be achieved, for example by estimating the amount of clearing of seismic lines, without mapping their location.
KP_GC_1_102	2	1717	1718	Suggest this paragraph should refer first to methods outlined in Volume 4 of the 2006 IPCC guidelines. Suggest changing it to: "... must be estimated following the methods outlined in Volume 4 of the 2006 IPCC guidelines, in the Wetlands Supplement and supplementary methods outlined in this KP Supplement."		Accept	revised as suggested because the 2006 GL contain relevant methodologies that are not covered in the two recent supplements.
KP_GC_1_051	2.3.1	1739	1794	The "not a source" provision does not allow aggregation of pools for the verification. Nevertheless, it may be OK to report pools aggregated since some methods does not allow separation. Suggest to delete the last part of the sentence starting "... unless a country".		Accept with modification	Existing wording rephrased to read: "... unless a country can demonstrate that the aggregated pool is not a source.
KP_GC_1_052	2.3.1	1759	1759	Suggest to change wording "storage" (maybe) to "exchange" since carbon can also be released from the HWP-pool.		Accept with modification	replaced "storage" with "stocks and stock changes", which implies both storage or releases of C from HWP.
KP_GC_1_053	2	1763	1763	replace "five pools and HWP" by "six pools". No reason to differentiate HWP here.		Reject	The current text already refers to six pools (not five) and we maintain the explanation that the sixth pool represents HWP.
KP_GC_1_054	2	1773	1790	Question: Does it still remain acceptable not to account for a given pool where no Tier 1 default emission factor or method exists? Recommend: Add a bullet to include "Where no Tier one default emission factor or methodology is available"		Reject	The presence or absence of a Tier 1 EF does not affect the question of whether or not a pool has to be reported. All pools have to be reported unless a country can demonstrate that the pool is not a source.

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_055	2	1832	1832	Add "elected" at the end of the sentence before "activities" it should read "minus the area converted to other ELECTED activities". If the area is converted to non-elected activity, it shall remain in the initial activity		Accept with modification	Text revised to : converted to other ELECTED OR MANDATORY activities. For example, a transition from FM to D (which is one of the options in the paragraph, would be a transition to a mandatory (FM) activity not an elected one. The revised text makes it clear now that transition to non-elected activities do not remove land from reporting.
KP_GC_1_056	2	1833	1833	footnote 19: it says that the area for estimating base year is the area subject to the activity in year 1990, but in the decision 2/CMP.7, it says that the net-net is calculated with "the base year of that Party", that can be different from 1990 in some cases. Redraft footnote in accordance with this.		Accept	Footnote 19 revised
KP_GC_1_057	2	1843	1866	Comment: Suggest you specify in Box 2.3.2 that the extra 1000 ha afforestation is not human induced afforestation. Exotic species can be directly planted above the natural timberline in some countries which would make the 1000ha increase above the timberline afforestation, not forest management or unmanaged forest. Recommend: Example should be made clearer by adding "which is not human induced" to the example.		Accept	Added "which is not human induced" to the text in the example
KP_GC_1_058	2	1924	1924	Footnotes. These refer to Section 2.1.1, Volume 4, 2006 IPCC Guidelines. This reference is incorrect, the 2006 IPCC Guidelines do not contain a Section 2.1.1.		Accept	Footnotes should refer to 2.2.1 and have been revised accordingly.
KP_GC_1_059	2.3.5	1967	1975	Comment: It might be correct on a global scale that the two largest causes of interannual variability are natural disturbances and climate variability, but this is not always the case at a national level. In particular the dynamic effects of age structure resulting from activities prior to 1 January 1990, referred to in line 2159, is also a major, and sometimes the biggest, cause of variability. Recommend: Please revise this section to acknowledge the major influence of age class legacy effects.		Reject	Age-class legacy effects can contribute to long-term trends but they do not contribute to variability between successive years (i.e. interannual variability). Here we say what the two largest causes of interannual variability are - this does not preclude that other factors can also contribute.
KP_GC_1_060	2.3.5	1967	1979	We would argue that interannual variability is as high due to harvest as it is due to climate variability. Suggest to start in 1967 saying: "The three largest..."		Reject	While this may be correct in some countries it is not generally the case and the text describes all three sources of interannual variability.
KP_GC_1_061	2	1977	1977	The following wording is suggested: .. Trends over time is the main purpose of national GHG inventories.		Accept	revised as suggested
KP_GC_1_062	2	2026	2029	We repeat our comment for the SOD: It is not consistent with the KP to "use longer-term averages of emissions and removals for the base year. <b>To averaging or even out fluctuations due to climatic or other natural interannual variability is a different thing, parameters used to estimate the emissions/removals can be averaged NOT the base year emissions.</b> Similar fluctuations take place for other sectors, e.g. precipitation affects emissions from the energy sector in countries with hydro power production. Please delete this sentence, or revise so that it explicitly mentions averaging of parameters used in the estimation of the emissions/removals.		Reject	The authors discussed this point in earlier meetings. Note that the relationships between environmental parameters and emissions are often non-linear so that the emissions for the average environmental conditions may not be the same as the average emissions. The reviewer agrees that averaging out of environmental parameters is ok - but that would also lead to averaged emissions - but this average would be calculated incorrectly because of the non-linear relationships. Moreover, Section 4.2.3.7 of the 2003 GPG already introduced this approach.
KP_GC_1_063	2	2029	2030	Revise the sentence to read: "However, it is not good practice to use averages to even out effects of variations in the rate of human activities, such as the national variation in harvest rates or information on land-use changes, in the base year. " -- Effects of management changes on e.g. forest growth are not seen in the year the change is implemented but during a longer period of time (averaging is the only way to estimate effects of the management in many cases). Also, statistical data should not be averaged between years.		Accept	Text proposal accepted with minor modifications.
KP_GC_1_064	2	3178	3179	Comment: The requirement for providing uncertainties for each geographic location is impractical under Reporting Method 2 as noted by the authors later in the text. The paragraph also notes estimates should be reported using tables generated following the model of Tables 1A-11B in the Annex to this report. Estimates should be expressed as percent of the area and of the emissions by sources or removals by sinks (or changes in stocks) reported in Tables 1A-11B. A more practical approach is to report uncertainty by carbon pool and greenhouse gas for Article 3.3 or elected Article 3.4 activities. Alternatively the term "subdivision" as used in the proposed tables could be used. Recommend: Change text to read "Separate annual uncertainty estimates need to be made for each of the mandatory and elective activities, for each reported carbon pool and each greenhouse gas. Estimates should be reported using tables generated following the model of Tables 1A and 2A to this report. Separate tables should be reported for the base year if CM, GM, RV or WDR are elected. Estimates should be expressed as percent of the area and of emissions by sources or removals by sinks (or changes in stocks) reported in Tables 1A and 2A."		Accept with modification	It is not sufficient to have a single estimate of uncertainty. We have therefore followed the reviewers suggestion to use the term "subdivision" to refer to geographic subdivisions of the country established for the purpose of reporting, as suggested by the reviewer.

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_065	2.4.4.1	3240	3246	Table 2.4.1: The table include information that needs to be provided in the annual GHG-report. However at two places it refers to information included in Annex I to 2/CMP.7 which is information only reported in the "initial report" for the second commitment period. Suggest to delete these items or explain why they are in the list.		Reject	Only paragraphs of Decision 2/CMP.8 are quoted in table 2.4.1 (which is indeed on reporting requirements set by decision 2/CMP.8)
KP_GC_1_066	2	3245	3245	Small editorial remark: after "if Party applies the ND provision:" it should read (iii) instead of (ii).		Reject	bullet i) and iii) of para 2f are reported in the head part of table 2.4.1 under the section: "Information on geographical location and identification of lands"
KP_GC_1_103	2	3259	3260	Suggest deleting the sentence, which suggests the IPCC has developed reporting tables for developed countries. IPCC worksheets should be clearly distinguished from reporting tables.		Accept	Sentence deleted.
KP_GC_1_067	2.4.4.2	3304	3307	Comment: The sentence introducing this section is unclear. However, below this, the bulleted sections and three paragraphs below them (3308-3338) clearly specify how and where to report these emissions. Recommend: Delete lines 3304-3307 or revise to make requirements clear.		Accept	the text has been revised
KP_GC_1_068	2	3308	3325	this information on activities already included in CL and GL is not clear at all. This section should explain clearly how to avoid gaps and double counting when reporting non-CO2 emissions.		Accept	the text has been revised
KP_GC_1_069	2.4.4.2	3331	3334	Comment: Where is guidance for methods for estimating these emissions from N fertilisation? Is it in Section 11.2 of 2006 IPCC guidelines? Recommend: reference to section and guidance is inserted here		Accept	Reference to Sect. 11.2 has been added to the text.
KP_GC_1_070	Annex 2A.1 Reporting tables	7647	7687	Annex 2A.1 Reporting tables. Section " TABLE 2A.1 TABLE OF CONTENTS" - Table 4A SUGGESTION: delete "All lands reported under Afforestation and Reforestation that would otherwise be subject to Forest Management" RATIONALE: this is not reflect in the table 4A		Accept with modification	The word "that" should not have been added in the FOD. The correct spelling of the sentence is: "All lands reported under Afforestation and Reforestation would otherwise be subject to Forest Management". This sentence is not an instruction for reporting information in the table it simply acknowledges that all AR land would otherwise be subject to FM. This is needed to respond to the reporting requirement of decision 2/CMP.8; in particular of para 2(b) of Annex I
KP_GC_1_071	Annex 2A.1 Reporting tables	7647	7687	TABLE 4A - ARTICLE 3.3 ACTIVITIES: CARBON STOCK CHANGES UNDER AFFORESTATION AND REFORESTATION SUGGESTION: remove the column "Year of conversion" RATIONALE: while Section 2.5.1 of IPCC KPSG reports that "it is good practice to provide information on the area of AR activities by year", this information can be included in a aggregated way in the NIR. Requiring to fill the table 4A per each year since 1990 is by far a too demanding requirement, which would require considerable work for processing the data and would make the tables not easily readable. E.g. several Parties now uses regions as "subdivisions": if there are 20 regions, in the year 2020 the table 4A could have 600 rows (20 x 30 years since 1990). If the reviewer considers this information essential, it can always ask for it during the review.		Reject	This table is aimed at providing reporting formats for information to be provided according with good practices set in the report. This is not a KP-CRF tables and IPCC does not provide instructions on how to apportion information to be reported between the NIR and the KP-CRF tables. This comment should be addressed under SBSTA when KP-CRF tables will be discussed. See also Footnote on the first page of the Annex.
KP_GC_1_072	Annex 2A.1 Reporting tables	7647	7687	Table 5A Article 3.3 activities: Carbon stock changes under Deforestation SUGGESTION: remove the column "Year of conversion" RATIONALE: same as previous comment		Reject	same as previous
KP_GC_1_073	Annex 2A.1 Reporting tables	7647	7687	TABLE 2B ADDITIONAL INFORMATION: AREA OF NATURAL FORESTS CONVERTED TO PLANTED FORESTS SUGGESTION: remove the column "Year of conversion" RATIONALE: same as above		Reject	same as previous

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_074	Annex 2A.1 Reporting tables	7647	7687	In the tables 4A, 5A and 6A the current "hierarchy" in the column GEOGRAPHICAL LOCATION is not clear. E.g. tables 5A has two "categories": "Total for activity D" and "Total for areas subsequently reforested". The latter is a subdivision of the former, but from the current table it is not clear. The same applies for the other tables.		Accept with modification	The rows in these tables are not hierarchical but refer to activity types for each geographical location. Moreover, in tables 4A and 6A the reported values are for each geographical location. Table 5A was ambiguous and we have therefore added footnotes to clarify that the totals (sum of geographical locations) for activity D are separate from the totals (sum of geographical locations) that are D and subsequently reforested.
KP_GC_1_075	Annex 2A.1 Reporting tables	7647	7687	TABLE 6B. ADDITIONAL INFORMATION: FOREST MANAGEMENT REFERENCE LEVEL SUGGESTION: change the first column "Methodology" with "Approach for FMRL"; and change the footnote (3) consistently with the 3 approaches described in box 2.7.3 of KPSCG. RATIONALE: be consistent with relevant section of KPSCG		Accept with modification	Footnotes 2 to 5 have been revised to address the comments and subsequent changes in the table.
KP_GC_1_076	Annex 2A.1 Reporting tables	7647	7687	TABLE 6B. ADDITIONAL INFORMATION: FOREST MANAGEMENT REFERENCE LEVEL SUGGESTION: last two columns (under technical correction) should be merged, and the footnote (2) deleted. RATIONALE: technical correction may be updated every year of reporting, but it is a single value for all the reporting years (like the FMRL value)		Accept	
KP_GC_1_104	2A.1	7651		Table 2A. Suggest the table should also allow conversion of CM and GM lands to Deforestation as well to more appropriately reflect how Parties report these conversions. For example, where Parties have not excluded grazed forests or orchards from their forest definition, the current table does not allow these Parties to report the conversion of these forests as deforestation. The table should allow flexibility for both approaches.		Reject	Transitions away from CM or GM cannot be deforestation, by definition because D involves direct-human induced conversion from forest to non-forest land uses and neither GM or CM are forests. If orchards are removed on cropland then this is reported as a reduction in C stock in woody biomass and not as a D event..
KP_GC_1_105	2A.1	7653		Table 4A. This table requires Parties to report the lands subject to ND for which associated emissions have been excluded from account. However this is inconsistent with the methods for accounting described in chapter 1. Chapter 1 indicated that parties must 1) determine baseline and margin, 2) identify lands on which ND has occurred 3) estimate and report emissions on ND lands and finally 4) Parties may exclude from accounting those emissions from ND (excluding SL emissions) which are greater than the baseline and margin Parties. As documented in chapter 1, accounting is therefore based on the exclusion of an amount from total ND emissions, not by excluding emissions from specific ND land areas. It would only be possible to identify ND lands for which emissions have been excluded for accounting in this reporting table where the Parties has set the baseline and margin to zero.  Further it should be noted that table 4A is a REPORTING table not an ACCOUNTING table. As such the emissions and removals reported in table 4A should be the total estimated emissions and removals from AR not the accounting quantities. The section of this table headed "Lands subject to natural disturbance which associated emissions have been excluded for accounting" should be changed to "Lands subject to Natural disturbance" and Parties should report here the NET C stock changes associated with all ND lands. Parties should be directed to disaggregate reporting of ND lands into lands with and without salvage logging. The total from this section and the section above would then give the total estimated C stock changes under AR lands. The additional information in Table 4C should then give the emissions associated with the C stock changes (excluding salvage logging emissions) and non-CO2 emissions to give total CO2-e emissions for ND. The ACCOUNTING table would then use the information from Tables 4B and C to determine how much of the total ND emissions would be accounted for. See attached file "ND reporting tables_Australia.doc" for example of proposed changes to the tables.		Accept with modification	Indeed, table 4A is not an accounting table; further in table 4A all emissions and removals from AR lands need to be reported. To avoid misunderstanding the sentence has been modified as follows: "AR lands subject to the natural disturbances provision in the year of the commitment period." Yes, table 4B, 4C and 4D are aimed at "feeding" the accounting table. Salvage Logging is only reported in table 4C disaggregated and also summarised in Table 4A (and later also in Table 6A).

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_106	2A.1	7655		Table 4C. This table should direct Parties to report here the CO2 emissions excluding salvage logging emissions. Parties should also report emissions separately for lands with and without salvage logging. This table in combination with table 4B would then provide the required information for the accounting table. (See also comments in relation to Table 4A) see attached file "ND reporting tables_Australia.doc" for example of proposed changes to the table.		Accept	Emissions from salvage logging is reported in Table 4C
KP_GC_1_107	2A.1	7657		Table 4D. This additional information table needs to provide the information required by the accounting table to determine the amount of removals to be excluded from AR. Suggest that a footnote be inserted to indicate that "Parties should report here the removals occurring on lands affected by natural disturbances whose emissions were excluded from accounting. Where Parties do not exclude natural disturbance emissions from specific lands they should provide information on how they have determined the subsequent removals to be excluded". Parties should also be directed to report lands with and without salvage logging separately. See attached file "ND reporting tables_Australia.doc" for example of proposed changes to the tables.  We have proposed this footnote because it would only be possible to identify the lands for which ND emissions have been excluded, and hence the lands whose removals should be excluded, where a Party has set the background level and margin to zero.		Accept with modification	The text in table 2A1 has been modified to integrate the suggestion of the Party
KP_GC_1_108	2A.1	7662		Table 6A. This table requires Parties to report the lands subject to ND for which associated emissions have been excluded from account. However this is inconsistent with the methods for accounting described in chapter 1. Chapter 1 indicated that parties must 1) determine baseline and margin, 2) identify lands on which ND has occurred 3) estimate and report emissions on ND lands and finally 4) Parties may exclude from accounting those emissions from ND (excluding SL emissions) which are greater than the baseline and margin Parties. As documented in chapter 1, the accounting is therefore based on the exclusion of an amount from total ND emissions, not by excluding emissions from specific ND land areas. It would only be possible to identify ND lands for which emissions have been excluded for accounting in this reporting table where the Parties has set the baseline and margin to zero.  Further is should be noted that table 6A is REPORTING tables not the ACCOUNTING tables. As such the emissions and removals reported in table 6A should be the total estimated emissions and removals from FM not the accounting quantities. The section of this table headed "Lands subject to natural disturbance which associated emissions have been excluded for accounting" should be changed to "Lands subject to Natural disturbance" and Parties should report here the NET C stock changes associated with all ND lands. Parties should be directed to disaggregate reporting of ND lands into lands with and without salvage logging. The total from this section and the section above would then give the total estimated C stock changes under FM lands. The additional information table 6E should then give the emissions associated with the C stock changes (excluding salvage logging emissions) and non-CO2 emissions to give total CO2-e emissions for ND. The ACCOUNTING table would then use the information from Tables 6D and E to determine how much of the total ND emissions would be accounted for. See attached file "ND reporting tables_Australia.doc" for example of proposed changes as prepared for the AR tables.		Accept with modification	see answer to comment KP_GC_1_105
KP_GC_1_109	2A.1	7668		Table 6E. This table should direct Parties to report here the CO2 emissions excluding salvage logging emissions. Parties should also report emissions separately for lands with and without salvage logging. This table in combination with table 6D would then provide the required information for the accounting table. (See also comments in relation to Table 6A). See attached file "ND reporting tables_Australia.doc" for example of proposed changes as prepared for the AR tables.		Accept with modification	see answer to comment KP_GC_1_106

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_110	2A.1	7670		<p>Table 6F. This additional information table needs to provide the information required by the accounting table to determine the amount of removals to be excluded from AR. Suggest that a footnote be inserted to indicate that "Parties should report here the removals occurring on lands affected by natural disturbances whose emissions were excluded from accounting. Where Parties do not exclude natural disturbance emissions from specific lands they should provide information on how they have determined the subsequent removals to be excluded". Parties should also be directed to report lands with and without salvage logging separately. See attached file "ND reporting tables_Australia.doc" for example of proposed changes to the tables.</p> <p>We have proposed this footnote because it would only be possible to identify the lands for which ND emissions have been excluded, and hence the lands whose removals should be excluded, where a Party has set the background level and margin to zero.</p>		Accept with modification	see answer to comment KP_GC_1_107
KP_GC_1_111	2A.1	7682		<p>Table 10. Wildfires are natural disturbances for which a Party may implement the ND provisions. Tables 4C (AR) and 6E (FM) require reporting of the CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O emissions associated with the fire to determine accounting amount. Table 10 should provide guidance of how these emissions should be reported to avoid double counted.</p>		Reject	Tables 4C and 6E are additional tables to be used only for accounting. Under table 10 all emissions need to be reported. Then, emissions, over the BL, and all removals reported in tables 4B & 4C and 6D & 6E (NOTE that these tables include non-CO <sub>2</sub> gases from biomass burning) will be subtracted in the accounting table from the total emissions/removals reported
KP_GC_1_090	Annex 2A.1 Reporting tables	Table 11A		<p>Comment: Row is blanked out for reporting HWP from Deforestation. These emissions need to be reported as instantaneous oxidation. Subsequent forestation of D land, that is then harvested must be reported here also.</p> <p>Recommend: Adding unblanked rows per category and subcategory to enable emissions to be reported for Deforestation.</p>		Reject	Wood harvest associated with D has to be reported as instantaneous oxidation. This reporting occurs for forests and not for HWP and therefore the blanked out cells in Table 11A are appropriate (See also Section 2.8.2). For transparency the harvest volume associated with D is reported in Table 11A.
KP_GC_1_091	Annex 2A.1 Reporting tables	Table 11A		<p>Comment: Harvest emissions in Gg C are required only per activity rather than for every subcategory.</p> <p>Recommend: These emissions are reported in separate "Additional Information" table.</p>		Reject	Information is required by category (i.e. sawnwood, panels, etc.) because each has different half-lives which affects HWP estimates. Further subdivision by subcategories (i.e. domestically consumed, exported, etc.) may be useful for Tier 3 estimation methods. (See Section 2.8.3, very last sentence). Also see the footnote of the table 11A.
KP_GC_1_092	Annex 2A.1 Reporting tables	Table 11A		<p>Comment: There are many rows in the table that are not required.</p> <p>Recommend: reduce to two rows per category to report estimates for domestically consumed and exported products</p>		Accept with modification	From the comment it became clear that the table provided insufficient information. We have added a footnote to the table to clarify that subcategories of the HPW categories are listed in Table 2.8.1. The reason that the pairs of rows are repeated is to accommodate reporting by subcategory of HWP.
KP_GC_1_077	Annex 2A.1 Reporting tables	Table 1A	7648	<p>Comment: Re Table 1A. Refer cell reporting emissions and removals of HWP on deforested land, which has been blacked out. This cell should not be blacked out, as decision 2/CMP.7, paragraph 26 specifies that it is compulsory to account for carbon stock changes in the HWP pool. Furthermore, while decision 2/CMP.7, paragraph 31 requires that "Harvested wood products resulting from deforestation shall be accounted for on the basis of instantaneous oxidation," these emissions nonetheless need to be reported in the D / HWP cell.</p> <p>Recommend: Please remove the black out from the Article 3.3 D / HWP cell.</p>		Accept	Removed the blackout from Article 3.3. D/HWP cell.

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_078	Annex 2A.1 Reporting tables	Table 1A	7648	<p>*** NOTE: NEW ZEALAND CONSIDERS THIS ONE OF THE IMPORTANT ISSUES TO BE ADDRESSED IN THE FINAL KP SUPPLEMENT ***</p> <p>Comment: Regarding Table 1A. Refer cell reporting emissions and removals of HWP on deforested land, which has been blacked out. This cell should not be blacked out, but should instead include a footnote which specifies that harvested wood products resulting from deforestation shall be accounted for on the basis of instantaneous oxidation (as per decision 2/CMP.7, paragraph 31) – the Tier 1 approach. If the deforested land is subsequently replanted and then later harvested, then it should then be possible to apply either the Tier 2 or Tier 3 HWP approaches to accounting for the carbon stock changes within the HWP pool. The Durban decision on the application of the HWP rule to deforestation relates only to the first activity, i.e., decision 2/CMP.7, paragraph 31 states, "Harvested wood products resulting from deforestation shall be accounted for on the basis of instantaneous oxidation". Any later planting on that D land, which is then harvested, should therefore be eligible for the HWP provisions. It is very important that the Durban HWP decision is not prevented from applying to the sustainable harvest of forests which have been re-established on D land – to do so would go against the intent and mandate of the Durban decision. We therefore propose that the cell is not blacked out, and that a footnote is instead applied to this cell, explaining that the emissions associated with deforestation are ineligible for the HWP provisions but not subsequent harvesting events that follow re-planting of the land.</p> <p>Recommend: Please remove the black out from the Article 3.3 D / HWP cell, and instead add a footnote specifying that harvested wood products resulting from deforestation shall be accounted for on the basis of instantaneous oxidation (Decision 2/CMP.7, paragraph 31), but that carbon stock changes within the HWP pool resulting from the harvest of forests subsequently replanted on D land may be accounted for in accordance with decision 2/CMP.7, paragraphs 29 and 30.</p>		Accept with modification	Removed the blackout from Article 3.3. D/HWP cell, but the additional footnote was not added because it provides too much technical detail for very specific constructs.
KP_GC_1_079	Annex 2A.1 Reporting tables	Table 1A		<p>Comment: Column "N2O emissions from N mineralized during soil organic matter losses in mineral soils" is reported under Agriculture sector.</p> <p>Recommend: delete column</p>		Reject	only N2O emissions occurring on agricultural lands (i.e. cropland and managed grassland) are reported in the Agriculture sector
KP_GC_1_080	Annex 2A.1 Reporting tables	Table 1A		<p>Comment: N2O is not estimated for Drained Organic soils.</p> <p>Recommend: delete column</p>		Reject	N2O emissions are currently reported under KP in CRF table 5(KP-II)2
KP_GC_1_081	Annex 2A.1 Reporting tables	Table 1A		<p>Comment: Not all organic soils are either drained or rewet.</p> <p>Recommend: column added under organic soil for reporting "Other", SOC, (Gg C).</p>		Accept	
KP_GC_1_082	Annex 2A.1 Reporting tables	Table 4A		<p>Comment: as tables are for inventory year, and a separate set of tables is produced for every inventory year of the CP, it is not clear why "Year of conversion" column is required.</p> <p>Recommend: delete "Year of conversion" column</p>		Reject	the reporting of Article 3.3. activities is based on cumulative areas; the disaggregation by year of conversion is aimed at ensuring transparency of reporting. That is why reporting of the year of conversion is considered a good practice.
KP_GC_1_083	Annex 2A.1 Reporting tables	Table 5A		<p>Comment: as tables are for inventory year, and a separate set of tables is produced for every inventory year of the CP, it is not clear why "Year of conversion" column is required.</p> <p>Recommend: delete "Year of conversion" column</p>		Reject	see previous comment
KP_GC_1_084	Annex 2A.1 Reporting tables	Table 6A	:	<p>Comment: the term "cleared land" is used to identify harvested and converted land under CEF provision. This is inconsistent with the text of the Decision 2/CMP.7 Paragraph 37.</p> <p>Recommend: "cleared" is replaced with "converted" to be consistent with Decision</p>		Accept	
KP_GC_1_085	Annex 2A.1 Reporting tables	Table 6C		<p>Comment: the term "cleared area" is used to identify harvested and converted land under CEF provision. This is inconsistent with the text of the Decision 2/CMP.7 Paragraph 37.</p> <p>Recommend: "cleared" is replaced with "converted" to be consistent with Decision</p>		Accept	
KP_GC_1_086	Annex 2A.1 Reporting tables	Table 8A		<p>Comment: Direct and indirect N2O emissions from N inputs to managed soils are reported under the Agriculture Sector (refer Section 2.4.4.2)</p> <p>Recommend: Table is deleted</p>		Reject	only N inputs in agricultural lands (i.e. cropland and managed grassland) are reported in the Agriculture sector
KP_GC_1_087	Annex 2A.1 Reporting tables	Table 8B		<p>Comment: N2O emissions from mineralised N resulting from loss of soil organic c stocks in mineral soils through land-use change or management practices are reported under the Agriculture Sector (refer Section 2.4.4.2)</p> <p>Recommend: Table is deleted</p>		Reject	only N2O emissions occurring on agricultural lands (i.e. cropland and managed grassland) are reported in the Agriculture sector
KP_GC_1_088	Annex 2A.1 Reporting tables	Table 9A		<p>Comment: CH4 and N2O emissions from drainage of organic soils are only estimated for AR and FM. Refer to Section 2.4.4.2</p> <p>Recommend: Rows for reporting all other activities besides AR and FM are removed from Table 9A.</p>		Reject	Drainage and rewetting may occur also under other activities. Whether the land is under an agricultural use then the emissions are reported under Agriculture (see summary table)

Comment #	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_1_089	Annex 2A.1 Reporting tables	Table 9B		Comment: CH4 and N2O emissions from rewetting of organic soils are only estimated for AR and FM. Refer to Section 2.4.4.2 Recommend: Rows for reporting all other activities besides AR and FM are removed from Table 9B.		Reject	Drainage and rewetting may occur also under other activities. Whether the land is under an agricultural use then the emissions are reported under Agriculture (see summary table)



## Chapter 2: Section 2.3.9

Comment #	Country	Chapter/ Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_2d_001	Germany	2	2189	2963	2.3.9 gives a very good and thorough explanation of how to implement the natural disturbances provision. Also the examples are very helpful in displaying how to determine the background level in different situations. Well done.		Noted	
KP_GC_2d_013	Canada	2	2198	2198	Footnote 33 is difficult to read. Suggest changing the text to: "...., to facilitate the calculation of the assigned amount pursuant to Article 3, paragraphs 7bis, 8 and 8bis a Party's report shall contain an....". This is how the same text is phrased in lines 2208-2213.		Accept	The will be modified as suggested by Canada
KP_GC_2d_002	Spain	2	2228	2248	this part can be deleted. National definitions for this natural disturbances should prevail over general definitions that can be provided here.		Reject	These are not proposed definitions for each natural disturbance types. These are only background information for explanatory purposes.
KP_GC_2d_014	USA	2.3.9.1	2228	2229	""Wildfires: Wildfires occur in many forests and interact with the functioning of the forest ecosystems in which they occur. Wildfires can be important to the functioning of forest ecosystems..." Wildfires can occur in ecosystems other than forests. So, it is important to be clear that the natural disturbance provision only applies to forests."		Noted, but no change is necessary because of the reason mentioned in the next column.	In line 2219/2220 is already stated that: "For the purposes of this decision, these events or circumstances are those that cause significant emissions in forests"
KP_GC_2d_015	USA	2.3.9.2	2284	2445	Is the guidance on methods sufficient to determine which approach to use for each type of disturbance, and (combined with the next section) how to design monitoring/ sampling approaches?		Noted, but no change will be implemented because of the reason mentioned in the next column.	Is not possible to explain the exact methodology for every disturbance and every country. The guidance provides the principles and general approaches that Parties should take, it cannot say exactly how that must be done for every circumstance.

KP_GC_2d_003	Italy	2.3.9.2	2301	2302	The text reported "All these requirements are linked identifying lands affected by natural disturbances." is not clear. A rewording is needed to highlight that identified lands, subject to the natural disturbance provisions, need to be fulfill the requirement related to the land identification as described in chapter 1.		Accept	Text will be modified to: "All these requirements are linked to identifying lands affected by natural disturbances, consistent with the guidance set out in this Chapter and in Chapter 1"
KP_GC_2d_004	Italy	2.3.9.2	2321	2322	A substantive is probably missing at the end of the last sentence of the paragraph.		Accept	Text will be modified to: "General guidance on this topic is provided in Chapter 3 in Volume 4 of the 2006 IPCC Guidelines. Fuller et al. (2003) discusses possible issues related to this."
KP_GC_2d_005	New Zealand	2	2460	2460	Recommend: Suggest replacing the word "discontinued" which means stopped, with the term "discrete" meaning separate or distinct.		Accept	Word "discontinued" will be replaced for "discrete"
KP_GC_2d_016	Canada	2	2475	2477	The sentence stating estimation methods for ND emissions should « be consistent with and complementary to » methods to estimate C stock changes in all the pools of that land unit is confusing. What does « consistent » mean if different tiers are used for different C pools? What additional meaning does « complementary » have? If the guidance is to not double-count C stock changes and ND emissions then this can be stated simply and explicitly.		Accept with modification	Parties can use the same tier level for ND as for the activity, which would be both 'consistent' and 'complementary'; or they can use a different tier level or method which would need to be 'complementary'. Text will be modified to: "The estimation of carbon stock changes and associated emissions due to natural disturbance should therefore be consistent with, and/or complementary to, the method and tier level applied for each of the pools under the activities of FM and/or AR for reporting under the KP."

KP_GC_2d_006	New Zealand	2	2625	2625	Comment: Recommend changing this point to more closely reflect the decision text as practicability is an important part of the decision text. Recommend: This bullet should be changed to read "demonstrate, that where practicable, efforts have been made to rehabilitate affected lands"		Accept	Text will be modified to: "demonstrate, that where practicable, efforts have been made to rehabilitate affected lands"
KP_GC_2d_007	Spain	2	2625	2625	add "where practicable" in this line		Accept	See above
KP_GC_2d_008	Spain	2	2628	2629	This is not required in the decision. This will be reported anyway because every year emissions and subsequent removals in these lands have to be reported. This bullet is unnecessary. Delete.		Reject	The text is giving guidance on how to transparently report to satisfy the requirements of the decision (paragraph 11)
KP_GC_2d_009	Italy	2.3.9.2	2642	2644	In paragraph 33 of the Annex of Decision 2/CMP.7, it is clearly stated that a Party may exclude from the accounting emissions from natural disturbances that in any single year exceed the FM or AR background level. Parties may only exclude emissions from disturbances in years where those emissions are above the background level plus the margin, where a margin is needed. The current text is misleading (i.e. the background level is reported after the words "natural disturbances for FM or for AR (or both)" and then repeated in the last part of the sentence " in years for which emissions due to natural disturbances exceed a background level plus a margin". There is no reference to the fact that the margin has to be used, in addition to the background level, only in case the background level is defined using the first approach in footnote 7 of the paragraph 33 of the Annex of Decision 2/CMP.7. Therefore the current text is not consistent with the provisions established in the Decision 2/CMP.7, and should be hence revised.		Accept with modification	The following text will be inserted between "margin," and "provided" in line 2644: "where a margin is needed,"

KP_GC_2d_017	USA	2.3.9.6	2727	2904	The authors are encouraged to review relevant UNFCCC decisions to ensure this approach is consistent and compatible with, and aligned to the approach for the background level described, given what is described in the relevant decision.		Noted, and ensure that the guidance is consistent and compatible with Decision 2/CMP.7.	No specific issue is mentioned, and the guidance is consistent and compatible with 2/CMP.7
KP_GC_2d_010	Finland	2	2866	2877	We repeat our comment for the SOD: Please delete Example 2, it may result in a very low background level, and we do not understand the reasoning for the margin = 0. How would this be consistent with the requirement in Decision 2/CMP.7 that all approaches to define the background level shall avoid the expectation of net credits in the CP. The IPCC should not provide examples which may be interpreted as not consistent with Decision 2/CMP.7.		Reject	We repeat the same reason before: The reviewer apparently overlooked that, by using a background level as described by the default method, emissions equal to the BL from natural disturbances are excluded implicitly from accounting for each year of the commitment period in example 1 (because they are included in the FMRL), while in example 2, they are excluded explicitly on a year-by-year basis. In addition, nowhere in Decision 2/CMP.7 it is detailed that not all natural disturbance related emissions could be excluded from accounting.
KP_GC_2d_011	Spain	2	2930	2930	Add, to the list of things that will influence rehabilitation, "site characteristics". These could be accessibility, high erosion risk,...		Accept with modification	Text will be modified to: "...cost-benefit analysis, taking account of site characteristics"
KP_GC_2d_012	Spain	2	2952	2954	Delete this bullet. Not required, additional work without any value, and uncertainties too big to be useful for any purpose.		Reject	This type of information could help to clarify what rehabilitation actually constitutes based upon national definitions.

## Chapter 2: Sections 2.5-2.7

Comment #	Country	Chapter/Section	Start Line Number	End Line Number	Comment	Authors' Action (Please use only: "Accept"; "Reject"; "Accept with modification"; or "Noted")	Authors' Remarks (please use this column for explanation)
KP_GC_3_001	New Zealand	2.5	3547	3549	<p>Comment: The draft KP supplement introduces a new specification of reforestation that was not contained in the original guidelines, which is to specify that "reforestation occurs on land that was forested within the last 50 years...". It is not clear where this new definition has come from, and what the mandate is to introduce this new specification in the revised KP Supplement. While it may seem logical that if Afforestation is limited to land that has not been forest for more than 50 years, then R must be on land that has not been forest for less than 50 years, this may not always be the case. It may be that it is unknown exactly how long the land has been in a non-forest state - but what is known is that it was non-forest on 31 December 1989. However, by introducing a new specification that R only occurs on land that has been forest within the last 50 years (and was non- forest on 31 Dec 1989), this could open the way in future to restricting R only to land where it is known when it was last forest prior to 1989. For this reason, it is advisable to retain the original R definition of decision 16/CMP.1, as expressed in the original GPG-LULUCF Chapter 4.</p> <p>Recommend: Please specify the reason and source of authority for defining a time limit for R, to land that was forest within the last 50 years, or otherwise revert to the original definition.</p>	Accept	text to be modified to be consistent with GPG LULUCF.
KP_GC_3_002	Finland	2	3627	3633	<p>Please revise the text to include the possibility demonstrate if an activity is directly human-induced by measurements in field. The text should read: "Relevant information includes documentation which demonstrates that a decision has been taken that aimed at replanting or promoting or allowing forest regeneration, for example identification in field, referencing laws, policies, regulations, management decisions and practices. "</p>	Accept	Text now includes "It may also include identification in field".
KP_GC_3_003	New Zealand	2.5	3628	3628	<p>Comment on Footnote 66: It's fine to quote the AR definition from 16/CMP.1, but it's confusing to then alter the definition with the words that have been added in brackets ("[land that has not been forested for 50 years/non forested land]").</p> <p>Recommend: Please quote exact AR definition from 16/CMP.1, without modification.</p>	Reject	it is written like this to combine two sepearate bullets in the original definition, where all the rest of the text is the same between the bullets and only the text in the square brackets is different between the bullets. The text in the square brackets also comes direct from the decision, jsut gives the alternatives between the two bullets. this is to save space and no definitions have been changed

KP_GC_3_004	New Zealand	2.5	3628	3628	<p>Comment on Footnote 66: The footnote quotes the Decision 2/CMP.8 requirement that "specific information to be reported for activities under Article 3, paragraph 3, shall include information that demonstrates that activities under Article 3, paragraph 3, began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced" as justification for the changes in the KP Supplement which alter what land is considered to eligible as AR. However, the above requirement in Decision 2/CMP.8 is exactly the same word-for word as the requirement for CP1 Article 3.3 reporting, as required under Decision 15/CMP.1. We therefore caution the authors from quoting 2/CMP.8 as justification for changes to the LULUCF Guidelines, where 2/CMP.8 only repeats what was previously agreed. What is the mandate for changes, in specific instances where no new reporting requirements exist for CP2? The KP Supplement should be clear that it seeks to correct the previous GPG-LULUCF interpretation of a CP1 decision - and not imply that it has a mandate because of changed CP2 requirements.</p> <p>Recommend: Revise footnote to note that the CP2 direct human induced reporting requirement is the same as was required in CP1, but that this requirement was not explicitly detailed or articulated in previous guidelines, and has accordingly been strengthened in the KP Supplement for CP2.</p>	Accept with modification.	<p>It was further emphasized that CMP8 text is consistent with CMP7 and 16/CMP.1. The fact that CP2 has the same requirements of CP1 is already said in the text of the footnote. The mandate of this supplement is to give further guidance and clarity on methodologies for implementing decisions. This is in the terms of reference of this piece of work and in the overview chapter. There is no need to add here that this text is added to provide further guidance. The footnote in any case is in part explaining what is the difference in requirements between KP compared to UNFCCC reporting, not between this</p>
KP_GC_3_005	New Zealand	2.5	3630	3630	<p>Comment: In the sentence which reads: "Relevant information includes documentation which demonstrates that a decision has been taken that aimed at replanting or promoting or allowing forest regeneration, for example referencing laws, policies, regulations, management decisions and practices.", the last "and" should be an "or", as these are just examples, any one of which (but not all) might demonstrate that the decision has been taken.</p> <p>Recommend: Change "and" to "or" in line 3630.</p>	Accept	
KP_GC_3_006	New Zealand	2.5	3634	3642	<p>Comment: It is not correct to apply a time limit by which land subject to AR must meet the forest definition (ie, "by X years"). This is confusing the forest definition in determining AR (where the newly planted forest must have the potential to reach the forest definition at maturity), with how harvesting is distinguished from deforestation - which does involve setting a time limit of X number of years.</p> <p>Recommend: Please revise the first sentence in line 3634 to read: "In some cases it may be unclear whether newly established trees have the potential to meet the forest definition at maturity."</p>	Accept with modification.	<p>Deleted "in x years" and modified sentence to: "In some cases it may be unclear whether newly established trees have the potential to meet the forest definition".</p>

KP_GC_3_007	New Zealand	2.5	3634	3642	Comment: The changes made to the original version of this paragraph in GPG-LULUCF have deleted the idea of "potential", when it said that the difference between AR and revegetation is that revegetation does not (and will not [ie, does not have the potential to]) meet the party's forest definition. It's important that the KP Supplement is very clear that, if you plant a land with forest species, and there is full expectation that these tree seedlings will grow to reach the forest definition at maturity, then AR has occurred. Only where it is genuinely unknown whether the new planting or regeneration will reach the forest definition at maturity, would it be wise to retain the original classification of the land.	Accept with modification	Added "potential" back into first two sentences as follows: "In some cases it may be unclear whether newly established trees have the potential to meet the forest definition. Where it is uncertain whether the trees on a land have the potential exceed the thresholds of the definition of forest, .."
KP_GC_3_008	Austria	2	3643	3643	footnote 66: The current text of the footnote is unacceptable because it re-interprets the GPG-LULUCF. This is confusing and beyond the scope of the IPCC mandate to update the KP supplement. We would prefer to delete the text of footnote 66 after ".. reporting requirements under the UNFCCC" (line 10 of the footnote). Another option would be to amend the text after ".. reporting requirements under the UNFCCC" as follows: It should be noted that the 2006 IPCC Guidelines provide further guidance in using the term "afforestation and reforestation": Land is converted to Forest Land by afforestation and reforestation, either by natural or artificial regeneration (including plantations). The anthropogenic conversion includes promotion of natural re-growth (e.g. by improving the water balance of soil by drainage), establishment of plantations on non-forest lands or previously unmanaged Forest Land, lands of settlements and industrial sites, abandonment of croplands, pastures or other managed lands, which re-grow to forest. The very last sentence of footnote 66 should not be included in any case as it addresses the possible difference between Land Converted to Forest Land and AR land and is therefore not related to the rest of the footnote; furthermore possible differences between Land Converted to Forest Land and AR land should be considered on a case by case basis but not in such generic manner. This issue is already sufficiently referenced in box 2.5.1 .	Accept with modification	The sentence referring to IPCC 2006 has been deleted. The last sentence has been kept (it comes from IPCC GPG) as it is relevant to understanding the importance of dhi in the context of KP compared to UNFCCC reporting
KP_GC_3_009	New Zealand	2.5	3645	3646	Comments on Figure 2.5.1: The second triangle down has missing text. It currently states: "Do the trees meet or have the potential to Country forest definition at maturity?" It should say, "Do the trees growing on the land meet or have the potential to meet the Country forest definition at maturity?" Recommend: Correct the text in the second triangle from the top, to say, "Do the trees growing on the land meet or have the potential to meet the Country forest definition at maturity?"	Accept with modification	"DOES THE LAND meet of have the potential to MEET THE country forest definition at maturity?"
KP_GC_3_010	New Zealand	2.5	3645	3646	Comments on Figure 2.5.1: The first rectangle on the right (from the top down), says, "Not eligible for AR", but should say, "Not eligible for dhi AR". Recommend: Correct text in first rectangle to "Not eligible for dhi AR".	Accept	

KP_GC_3_011	New Zealand	2.5	3645	3646	Comments on Figure 2.5.1: The figure has been revised from the original version in GPG-LULUC Chapter 4, to remove the parts on Revegetation. However, no corresponding decision tree has been added to the Revegetation section. Is this a problem? Recommend: Consider re-adding in the revegetation bits of the diagram, if these are still needed somewhere in the KP Supplement.	Reject	The decision tree is aimed to determine the dhi AR. In this sense the revegetation, as well as any other potential activities to be elected under art. 3.4, is already taken into account by the box "Not eligible for AR".
KP_GC_3_012	New Zealand	2.5	3649	3650	Comment on Footnote (2): This sentence paraphrases the new, explicit articulation in the KP Supplement for evidence of decision making, from how it is better phrased in lines 3628 to 3630. Suggest using the latter text, but with the change requested above (against line 3630), to change the last "and" to "or", so that it reads, : "Relevant information includes documentation which demonstrates that a decision has been taken that aimed at replanting or promoting or allowing forest regeneration, for example referencing laws, policies, regulations, management decisions or practices." Recommend: Revise footnote (2) to: "Relevant information includes documentation which demonstrates that a decision has been taken that aimed at replanting or promoting or allowing forest regeneration, for example referencing laws, policies, regulations, management decisions or practices."	Accept	and changed to "or"
KP_GC_3_013	New Zealand	2.5	3678	3679	Comment: The second sentence states that the "carbon stock changes" must be reported, whereas the previous version stated only the "net" carbon stock changes must be reported. Recommend: Please check the omission of "net" is intentional.	Accept	added "net"
KP_GC_3_014	New Zealand	2.5	3728	3730	Comment: It is not correct to state that "AR on mineral soils may EITHER maintain or create conditions that increase below-ground carbon stocks", as this suggests that these are the only two options possible. It is also possible to create conditions that reduce soils carbon - as noted in the next sentence. Therefore the word "either" should be deleted. Recommend: Please delete the word "either" from the sentence above.	Accept	"either" deleted
KP_GC_3_015	New Zealand	2.6	3781	3781	Comment: Parties who have not elected Article 3.4 activities are not required to report D land separately that is also subject to these activities. Recommend: Please insert "elected" before the words, "activities under Article 3.4".	Accept	added "elected"
KP_GC_3_016	New Zealand	2.6.	3813	3813	Comment: The original GPG-LULUCF text referred to "potential height", whereas the draft KP Supplement uses "minimum height". The new KP Supplement wording suggests that only a subset of forest land can be deforested - ie, only that land where the trees have already reached the forest definition, rather than the full area of forest land, which includes land where the trees have the potential to meet the forest definition at maturity. Recommend: Retain the original "potential height" wording in defining D, to address the problem above.	Accept with modification	"minimum" replaced with "potential to reach the minimum" (following KP forest definition)



KP_GC_3_017	New Zealand	2.6.	3814	3814	Comment: The original GPG-LULUCF text referred to "parameter values", whereas the draft KP Supplement uses "criteria". Suggest "parameter values" is more accurate language. Note that "parameter values" are used in line 573. Recommend: Retain the original "parameter values" terminology.	Accept with modification	hieght, tree crown are parameters. Now the term "threshold criteria" (used also in IPCC GPG) is used more consistently throughout the document with regard to forest definition. "
KP_GC_3_018	New Zealand	2.6.	3816	3817	Comment: Deleting the words "boundaries of" from the original GPG-LULUCF sentence means that the second sentence no longer makes sense. Recommend: Please restore sentence to its original: "Once a Party has chosen its parameter values for the definition of forest, the boundaries of the forest area can be identified for any point in time." or otherwise address this.	Accept	restored the word "boundaries"
KP_GC_3_019	New Zealand	2.6.	3866	3866	Comment: Why has the word "crown" been added to the original phrase, "temporary removal or loss of tree cover"? Does this imply that the alternative tree cover parameter used in the forest definition - equivalent stocking level - is not valid in determining deforestation?	Accept	removed "crown"
KP_GC_3_020	Spain	2	3885	3886	Delete from "Where" to "temporary lost". A country can justify its way to differentiate between deforestation and temporary loss of forest cover using other approaches than "lapse of time" (laws, field surveys, ...). In fact, the approach should be the opposite: this land could continue being considered forest until the land use change is confirmed, taking into account that emissions due to the reduction in C stocks have been already reported and accounted for. Time lapse is only one of the approaches a Party could use.	Reject	We believe the current text reflects what the reviewer says in the preceding and following sentences. The sentence highlighted by the reviewer is just what to do if the information the reveiwer refers to (and referred to in the previous and following sentence of the text) is not available.
KP_GC_3_021	Spain	2	3891	3895	"expected not to regenerate" is a very subjective term. Taking into account that the emissions from this loss of forest cover have already been included in the reporting THERE ISN'T UNDERESTIMATION of emissions in the commitment period. This could have been a problem of underestimation when FM wasn't mandatory, not now that Parties have to report emissions from any reduction in forest C stock in their forests, therefore, this "estimation of the proportion or land that will not regenerate" doesn't provide any added value to the reporting and accounting. Delete these lines.	Reject	Footnote 79 clarifies the concern of the comment. Furthermore, while it is true that now FM is mandatory, due to the CAP on FM credits we cannot totally exclude underestimations. (i.e. emission need to be reported in the most correct activity)

KP_GC_3_022	Spain	2	3896	3920	Delete, including the figure. These paragraphs go beyond what is required by decisions 2/CMP.7 and 2/CMP.8	Reject	Since IPCC is expected to provide supplementary or additional /guidance, further, these were also part of GPG-LULUCF. The text and figure provide useful guidance to parties. However, note that we corrected a mistake in fig. 2.6.1: footnote in diamond "is there a reasonable ..." is changed from 1 to 2. This should also help in addressing the concerns expressed in this and previous
KP_GC_3_023	New Zealand	2.6.	3915	3916	Comment on Figure 2.6.1: The first triangle includes the words, "Did the unit of land meet the definition of a forest on or after 31 December 1989?". However, the KP Supplement has dispensed with the use of the terminology, 'units of land'. Recommend: Suggest deleting the words "unit of" from the first triangle.	Accept	
KP_GC_3_024	Sweden	2.6.2.1	3915	3916	Figure 2.6.1: Suggest to move the text in last diamond "Was the cover loss due to dhi-activity?" to the second diamond or after the second diamond from above. As it is now there is no dhi-criteria for D coming on the left pathway to D (i.e. after the CEFC diamond).	Reject.	The dhi-criteria for D coming on the left pathway to D is the land use change (third diamond)
KP_GC_3_025	New Zealand	2.6.	3932	3932	Comment: The concept of "net" has been removed from the original GPG-LULUCF Article 3.3 reporting requirements, which required that "Only the net changes in ecosystem carbon stocks and the non-CO2 greenhouse gas emissions during each year of the commitment period are estimated and reported. Instead, the draft KP Supplement requires that [presumably all] "carbon stock changes" must be reported for each year. What is the basis for this change? Will it create serious difficulties for the reporting tables? Recommend: Please double-check the removal of "net" from the original text, and revise if necessary.	Accept	added "Net"
KP_GC_3_026	Spain	2	3998	3998	add, at the end of this sentence "with a cap". Without mentioning the cap, the information provided is incomplete.	Accept with modification	Accept with modification. In the footnote 85 a specific reference to para 13 of dec 2/CMP7 (which refers to the "cap") is added

KP_GC_3_027	New Zealand	2.7.1	4014	4014	Comment: The KP Supplement should use consistent terminology when referring to the forest definition. Recommend: Replace "threshold criteria" with "parameter values".	Accept with modification.	Now the term "threshold criteria" (used also in IPCC GPG) is used more consistently throughout the document with regard to forest definition.
KP_GC_3_028	Japan	2.7.1	4026	4028	Request to rephrase the sentence as "In this approach, the area subject to FM may increase over time if the specific practices defined as FM activities by a country are implemented on new areas." The phrase ", and if these new areas are greater than the existing FM area subject to D" needs to be deleted because the explanation is not necessary and does not clearly describe what it presumably means (i.e. if the sum of the beginning-of-the-year total FM area and newly added FM areas exceed the end-of-the-year total FM area, the difference is subject to D). Also, the phrase will not be true in the case where carbon equivalent forests are incorporated.	Accept	
KP_GC_3_029	China	2	4049	4049	Being an editorial error, one "in" should be deleted.	Accept	
KP_GC_3_030	Austria	2	4051	4051	The following wording is suggested: For both Reporting Methods, FM lands may include ... This is because a country may choose not to make use of the CEFC provision.	Accept.	"FM lands also include non-forest land accounted for under FM through the CEFC provision (if implemented)."
KP_GC_3_067	Canada	2	4068	4072	Figures 2.7.1: there should be arrows connecting the boxes "Forest Land Converted to non-Forest Land" and even "Others" under UNFCCC Reporting and the two small boxes at the right of the frame KP Reporting "D under KP" and "Carbon Equivalent Forest", to indicate that there is usually a relationship between these areas. The bold note at the bottom of this figure applies to this relationship.	Accept with modification.	"FM lands also include non-forest land accounted for under FM through the CEFC provision (if implemented)."
KP_GC_3_031	New Zealand	2.7.2	4070	4072	Comment on Figure 2.7.1: There are some missing boxes and lines from this diagram. There should be two additional boxes, in the KP Reporting box, which drop down from the 'Forest Land Converted to non-Forest Land' box in the UNFCCC Reporting box. These should be one box which is "dhi D" and another box which is "Non-dhi D". The "dhi D" box should then have an arrow leading from it, down to the "D under KP*" box, as well as to the "Carbon Equivalent Forest" box. In addition, the two "Carbon Equivalent Forest" boxes should each be labelled by their sub-type: either "Carbon Equivalent Forest - newly established", or "Carbon Equivalent Forest - harvested & converted". Finally, in the UNFCCC Reporting box, there should be an arrow which drops down from "Unmanaged" to "Forest Land Converted to non-Forest Land". Recommend: Revise box as described.	Accept with modification.	Some arrows and boxes were missing by mistake
KP_GC_3_032	Sweden	2.7.2	4071	4072	Figure 2.7.1: This figure does not add anything to the understanding of the relationship between UNFCCC and KP and is also rather confusing (for instance the second level after all lands should be FOREST LAND and NON-FOREST LAND). Table 2.1.1 is enough to explain this connections. Suggest to delete the figure.	Accept with modification.	Some arrows and boxes were missing by mistake

KP_GC_3_033	Japan	2.7.2	4072	4072	In Figure 2.7.1, arrows leading to "D under KP" and "Carbon Equivalent Forest" are missing.	Accept with modification.	Some arrows and boxes were missing by mistake
KP_GC_3_034	Sweden	2.7.2	4073	4073	Delete the reference to figure 2.7.1 if it is deleted.	Reject	
KP_GC_3_035	China	2	4087	4091	To make the 2013 KP Supplement more actionable, it is suggested that the Supplement should give a specific solutions in case of "unbalanced accounting", given its high probability in real practice.	Reject.	IPCC GPG was already saying that unbalanced accounting is to be avoided (and that it is good practice to document it) see rows 4083-4085. In this report we added concrete examples where this may happen (e.g. for FMRL). The assesment of a possible unbalanced accountign will be done during the review process.The IPCC supplement is on reporting, any accounting matter is left to the UNFCCC consideration
KP_GC_3_036	New Zealand	2.7.2	4100	4101	Comment on Figure 2.7.2: Suggest adding a footnote to the first triangle ("Does the land meet the country definition of forest?"), noting "Including areas with potential to meet the definition and temporarily destocked areas." It would also be useful to add a note somewhere describing what land might actually exist which (1) does not meet the forest definition but (2) does satisfy the FM definition (is this even possible?). Recommend: Revise box as required.	Accept with modification.	On the first trinagle the comment is right, but the proposed text is redundant because already very clear from section 1.2 - step 1.1. On the second part of the comment, we changed an arrow: the left arrow now arrives to the last diamond.
KP_GC_3_037	Sweden	2.7.2	4100	4101	The fourth diamond should also refer to 2/CMP.7, not only 16/CMP.1	Reject	2/CMP.7 applies the definition of 16/CMP.1
KP_GC_3_038	New Zealand	2.7.2	4126	4126	Comment: Suggest using precise language regarding the CEFC provision, to avoid misunderstandings arising. Recommend: Replace "Forests" with "Forest plantations"	Accept.	

KP_GC_3_039	New Zealand	2.7.3	4158	4159	Comment: Sentence is grammatically incorrect. Recommend: Revise sentence to: "...unless the country chooses not to report changes in a pool that has been demonstrated not to be a source."	Accept	
KP_GC_3_040	Germany	2	4185	4185	We find the list in lines 4012 to 4027 of the SOD quite useful, please insert again here or in chapter 2.2.	Reject.	We received several negative comments and indeed is impossible to cover all the cases
KP_GC_3_041	Sweden	2.7.4	4213	4213	Delete "and" after "...commitment period"	Accept	
KP_GC_3_042	Finland	2	4217	4421	The text addresses the construction of the forest management reference level as something to be done by Parties in the future whereas this is already done for most Parties based separate reporting and review in Decision 2/CMP.7. It should be clear from the text that for Parties mentioned in Decision 2/CMP.7 the forest mangement has been establish and that the guidance in section 2.7.5 applies only for Parties for which the FMRL is not included in this decision.	Reject	rows 4233 - 4235 are clear: "The guidance on how to construct the FMRL is provided by the Appendix II to the Decision 2/CMP.6 and is not repeated in this section. The overview of approaches, methods and elements used in construction of FMRLs is provided below to clarify the discussions on methodological consistency and Technical Corrections.".
KP_GC_3_043	New Zealand	2.7.5	4223	4223	Comment: Refer the text, "The FMRL is a value of annual net emissions and removals....". Suggest that as the FMRL is an average over the period, average is included in the above text Recommend: Consider revising to: "The FMRL is a value of average annual net emissions and removals..."	Accept.	Add " The FMRL is a value of average annual net emissions and removals from Fm in the second commitment period, ...."
KP_GC_3_044	Sweden	2.7.5.1	4255	4255	Delete "the" before "...Box..."	Accept	
KP_GC_3_045	Sweden	2.7.5.1	4326	4326	Replace "emissions and removals" with "net emissions/removals". Harvest rate is a major driver for the loss of carbon from the forest but not necessarily for the removals.	Accept	

KP_GC_3_046	Spain	2	4401	4402	According to IPCC 2006 GLs, "Consistency means that an inventory should be internally consistent in all its elements OVER a period of years." Therefore, the language in these lines saying that consistency relates "with inventories of other years" is false. The definition shall be the same than the one adopted in the 2006 GLs, avoiding the re-interpretation of terms.	Accept	Changed current sentence in "According to 2006 IPCC Guidelines, consistency means that an inventory should be internally consistent in all its elements over a period of years"
KP_GC_3_047	New Zealand	2.7.5	4417	4481	Comment: This section could generally be made clearer for the reader.	Reject	Comment too general for a large sections.
KP_GC_3_048	Finland	2.7.6	General		Technical corrections are needed for accounting, not part of the annual inventory calculations. The IPCC guidance requires technical corrections to be made each year. We believe this increases resources demands and is not mandated by the decision 2/CMP.7 which only requires these to be made. We believe it should be sufficient to estimate the technical corrections in conjunction with reporting in 2015 and at the end of the commitment period for Parties that have chosen end of commitment period accounting. Only countries that have chosen to account FM annually, should be required to calculate the technical correction annually.	Accept with modification	Text has been modified. Reference to estimating FMRLcorr annually has been deleted. The need to provide annual information on technical correction remains, because required by para 14 of dec. 2/CMP.7
KP_GC_3_049	Sweden	2.7.6.1	4562	4566	The methodological consistency needs to be maintained but the reference to the submitted FMRL in the second sentence does not make sense here. The consistency in the submissions has already been reviewed and ensured. Give another example.	Accept with modification	The part " may exist .... during the commitment periods" is deleted

KP_GC_3_050	New Zealand	2.7.6.1	4568	4569	<p>Comment on Table 2.7.1: As noted against line 4582, it is important that implementation of the CEFC provisions is able to trigger a Technical Correction. This is because the carbon stock changes involved must be calculated according to D and AR methodologies rather than normal harvest and replanting approaches under FM. This is explained in lines 4790-4791 where it states that "It is good practice to apply the same methods for estimating carbon stock changes and non-CO2 GHG emissions on CEF-ne lands as are applied on AR lands."</p> <p>Recommend: Under the "Elements" which can require a technical correction, please include a new element, "Area under FM subject to CEFC".</p>	Accept with modification.	<p>We clarify (section 2.7.6.1) that the decision to apply CEFC cannot per se trigger a technical correction, but modification in methods to estimate emissions and removals in CEFC land can of course trigger a technical correction.</p> <p>Revised text: "Given that the emissions and removals from the plantation harvesting and replanting are already included in the FMRL, the decision to apply the CEFC provision does not in itself trigger a Technical Correction. Any methodological inconsistency between reporting of FM in the second commitment period and the FMRL included in the Annex to Decision 2/CMP.7</p>
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KP_GC_3_051	New Zealand	2.7.6	4582	4582	<p>*** NOTE: NEW ZEALAND CONSIDERS THIS ONE OF THE IMPORTANT ISSUES TO BE ADDRESSED IN THE FINAL KP SUPPLEMENT ***</p> <p>Comment: It is important for the implementation of the CEFC provisions to be able to trigger a Technical Correction. This is because the carbon stock changes involved must be calculated according to D and AR methodologies rather than normal harvest and replanting approaches under FM. This is explained in lines 4790-4791 where it states that "It is good practice to apply the same methods for estimating carbon stock changes and non-CO2 GHG emissions on CEFC lands as are applied on AR lands."</p> <p>It is important to recall that CEFC is a way of helping to retain the total net forest area in a country, while enabling highly fertile land to shift to food production. For these reasons (mitigation and food security), it is important to take a balanced and neutral accounting approach to carbon equivalent forestry, when it has positive net benefits overall.</p> <p>Recommend: Consider what is the underlying purpose of not allowing technical corrections for CEFC uptake, and revise accordingly.</p>	Accept with modification.	<p>We clarify (section 2.7.6.1) that the decision to apply CEFC cannot per se trigger a technical correction, but modification in methods to estimate emissions and removals in CEFC land can of course trigger a technical correction.</p> <p>Revised text: "Given that the emissions and removals from the plantation harvesting and replanting are already included in the FMRL, the decision to apply the CEFC provision does not in itself trigger a Technical Correction. Any methodological inconsistency between reporting of FM in the second commitment period and the FMRL included in the Annex to Decision 2/CMP.7 (including the methods</p>
KP_GC_3_052	Finland	2	4585	4620	<p>The Box 2.7.4 causes more confusion than clarifies how to apply technical corrections. The information when technical corrections are needed is addressed in Table 2.7.1 in a better way - please delete the Box. We are concerned that the examples are policy prescriptive. Especially the need to update FMRL calculations on data from future years (Case 3) seems confusing and we believe the example, which was not part of SOD should be deleted.</p>	Accept with modification.	<p>The box addresses several comments received previously. We revised case 3.</p>
KP_GC_3_053	Sweden	2.7.6.2	4663	4664	<p>Table 2.7.2: Last row. Accounting Quantity is not necessarily reported FM- (FMRL+TC) since the cap needs to be applied before the Accounting Quantity is determined. In previous accounting tables for KP-LULUCF this estimate is named "Accounting parameter".</p>	Accept.	<p>Accounting quantity changed in "accounting parameter" and footnote 101 deleted.</p>
KP_GC_3_054	New Zealand	2.7.7.1	4687	4687	<p>Comment: Please be consistent in using the terms agreed in Decision 2/CMP.7.</p> <p>Recommend: Please replace "Decision trees for categorising forest clearance" with, "Decision trees for categorising forest harvest and conversion".</p>	Accept	
KP_GC_3_055	New Zealand	2.7.7.1	4690	4690	<p>Recommend: Typo - "CEEC" should be "CEFC".</p>	Accept	



KP_GC_3_068	Canada	2	4698	4699	There seems to be a misinterpretation of the requirements for the new CEFC provision stated in paragraphs 37-39 of the annex to Decision 2/CMP.7, since it is not clear in these paragraphs 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 trees of Figures 2.7.4 and 2.7.5. Suggest reviewing.	Reject.	The Decision applies to CP2 accounting so cannot be backdated to conversion (ie. land use change) before 1 Jan 2013. If the conversion occurs after CP2, then there is nothing to report in CP2 - the Supplement only applies to CP2. Therefore for CP2 reporting requirements, the year of conversion must be between 1 Jan 2013 and the latest inventory year (which will be no later than 2020).
KP_GC_3_056	New Zealand	2.7.7.1	4698	4702	Comment: The following paragraph is an accurate interpretation of Decision 2/CMP.7 - please ensure that it is not modified in the final KP Supplement: "The year of conversion will be between 1 January 2013 and the end of the last inventory year. For practical reasons harvesting, conversion to a non-forest land use and new forest establishment may occur in different years within the commitment period. The year of CEFC conversion is taken as the year in which land use change on CEF-hc land is confirmed or the year in which new forest is established on CEF-ne land, whichever is earliest within the commitment period."	Noted.	
KP_GC_3_057	New Zealand	2.7.7.1	4707	4707	Comment: Please be consistent in using the terms agreed in Decision 2/CMP.7. Recommend: Please replace "forest land cleared" with "forest land harvested and converted".	Accept.	
KP_GC_3_058	New Zealand	2.7.7.2	4737	4738	Comment: Improve language. Recommend: Please revise the sentence, "The forest plantation is still the original forest established before 1 January 1990, or, if re-established after harvesting, this had last occurred through direct human induced planting and/or seeding after 1 January 1960." to instead read: "The forest plantation is still the original forest first established onto non-forest land before 1 January 1990, or, if re-established after harvesting, this last occurred through direct human induced planting and/or seeding after 1 January 1960."	Accept.	
KP_GC_3_059	New Zealand	2.7.7.2	4747	4748	Edit to Figure 2.7.4: Suggest revising the second triangle down to use wording of 2/CMP.7: "Was the forest plantation first established through direct human-induced planting and/or seeding of non-forest land?"	Accept.	
KP_GC_3_060	Sweden	2.7.7.2	4747	4748	Suggest to add text in the first diamond instead of "it" : "the land harvested and converted to non-forest land".	Accept.	

KP_GC_3_061	Sweden	2.7.7.2	4764	4765	Suggest to change "Will the new forest" to "Have the new forest the potential to".	Reject	The proposal does not change the meaning and the current text is consistent with the legal text of decision 2/CMP.7.
KP_GC_3_062	New Zealand	2.7.7.2	4775	4779	<p>*** NOTE: NEW ZEALAND CONSIDERS THIS ONE OF THE IMPORTANT ISSUES TO BE ADDRESSED IN THE FINAL KP SUPPLEMENT ***</p> <p>Comment: In reference to the statement, "If CEF-ne land is deforested during the commitment period before reaching the country-specific thresholds for defining forest, both this land and the associated CEF-hc land need to be reclassified under D."</p> <p>It is not acceptable that two areas are classified as D in the above situation, when only one deforestation event has actually occurred. If the CEF-ne land is deforested then this land should be classified under Article 3.3 D land, while the loss of sequestration of the CEF-ne now under D would incur a debit under that Party's reference level. Note that the original CEF-hc remains as FM land as per the Durban 2011 agreement (Decision 2/CMP.7 para 37).</p> <p>Recommend: Please revise the draft CEF guidance so that under this situation only the CEF-ne land is classified as D.</p>	Reject	If CEF_ne land is deforested within CP2 and before carbon equivalence is achieved, then it is reasonable to treat the CEF_hc land as D land - clearly no equivalent forest has been established (and arguably no serious attempt has been made to do this, since it has been cleared so quickly). The CEF_ne land would then be no different from normal AR land unconnected to CEFC - when deforested it becomes D land.
KP_GC_3_063	New Zealand	2.7.7.2	4775	4779	<p>Comment: In reference to the statement, "If CEF-ne land is deforested during the commitment period before reaching the country-specific thresholds for defining forest, both this land and the associated CEF-hc land need to be reclassified under D," this also creates a problem in relation to technical corrections. (Note, other problems with this approach are addressed in a separate comment.)</p> <p>Recommend: Revise text to allow for the fact that a technical correction would also be required to adjust for the reduced FM total area.</p>	Reject	As the text states: "Given that the emissions and removals from the plantation harvesting and replanting are already included in the FMRL, the decision to apply the CEFC provision does not in
KP_GC_3_064	New Zealand	2.7.7.3	4791	4792	Comment: we agree that it is correct to specify that "Estimation and reporting for CEFC lands begins from the year of conversion." Please ensure that this element is retained in the final version.	Noted.	
KP_GC_3_065	New Zealand	2.7.7.3	4792	4792	Recommend: Replace "but anyhow within" with "but in any event within".	Accept.	

Comment #	Country	Cluster	Chapter /Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks (please use this column for explanation)
KP_GC_2h_001	China	2h	2	5307	5313	It is suggested to explain the factors given in the formula.		Reject	The parameters used in Equation 2.8.4 (i.e. "Inflow" and "k") are already explained in Equation 2.8.5, which is why the authors reject the comment.
KP_GC_2h_002	European Union	2h	2.8.1	4850	4852	Para 16 of Dec 2/CMP.7 states that "The treatment of harvested wood products in the construction of a projected forest management reference level (...) shall NOT be on the basis of instantaneous oxidation". While in rows 4836-4837 it is stated that if the "FMRL is a projection then the accounting must be on the basis of the First Order Decay function (Tier 2 or 3)", the decision tree of Figure 2.8.1 gives the possibility that a projected FMRL may apply instantaneous oxidation (Tier 1). This is not in line with Dec 2/CMP7, and should be corrected or clarified in a way that Dec 2/CMP7 is always followed.		Accept with modification	<p>It is consensus amongst authors that Figure 2.8.1 is consistent with Decision 2/CMP.7. It appears that confusion has arisen as for some due to the fact that the branches of the decision tree leading to instantaneous oxidation. This, however, would only be executed in cases required by the decision (i.e. wood for energy purposes, HWP from deforestation, etc.). The authors have revised text in the decision tree and add a footnote for the sake of clarity. Please note that Figure 2.8.1 does not in general allow that "a projected FMRL may apply instantaneous oxidation" but should be used for selecting the correct method for relevant method for estimating HWP contribution. This means that all eventualities have to be taken into consideration; including those who will lead to Tier 1 (i.e. instantaneous oxidation).</p> <p>Paragraph 16 of Decision 2/CMP.7 not only specifies that <i>The treatment of harvested wood products in the construction of a projected forest management reference level</i> "shall not be on the basis of instantaneous oxidation in case a projected FMRL is used, but also specifies that accounting shall be on the basis of provisions outlined in paragraph 29". Paragraph 29 reads that "Notwithstanding paragraph 28 above, and provided that transparent and verifiable activity data for the harvested wood product categories specified below are available, accounting shall be on the basis of the change in the harvested wood products pool [...]" and continues to specify the harvested wood product categories to be used for the estimation (i.e. sawnwood, wood panels and paper). These categories, by definition, represent information on the material use of wood (see lines 4939-4940).</p> <p>It is consensus amongst the authors that in line with paragraph 16 of Decision 2/CMP.7 countries shall not account for harvested wood products originating from forest management on the basis of instantaneous oxidation in the case that their FMRL is based on a projection (See lines 4835-4837). However, countries still need to meet the requirement to use transparent and verifiable activity data for the harvested wood product categories specified". Therefore, the whole Section 2.8.1.1, entitled "Availability of transparent and verifiable activity data", as well as Sections 2.8.3.1 and 2.8.4.1 provide detailed guidance on how to compile activity data reflecting the material use of wood (cf. e.g. lines 4939 ff.). In this context, it is important to also consider paragraph 32, which states that harvested wood products for energy and harvested wood products in solid waste disposal sites (i.e. harvested wood products other than the specified categories for material use) "shall be accounted on the basis of instantaneous oxidation" (i.e. Tier 1).</p> <p>Especially in cases where country-specific activity data or methods are applied, countries need to check whether the activity data comply with the requirement as set out in paragraph 32: Country-specific data might contain harvested wood products which are not destined for material use only (contrary to the specified harvested wood product categories from statistics which per definition are destined for material use, See Section 2.8.1.1). Therefore, the authors conclude that the 3rd diamond box of Figure 2.8.1 is needed.</p> <p>Please furthermore note that the FMRL is only relevant for the activity forest management and thus only to be applied for harvested wood products originating from forest management.</p> <p>Paragraph 31 specifies that "Harvested wood products resulting from deforestation shall be accounted for on the basis of instantaneous oxidation" (i.e. Tier 1). As available harvested wood products data in statistics do not differentiate between the origin of activities under the Kyoto-Protocol, it is an important methodological step to separate harvested wood products derived from forest management from the products derived from the other activities (See Section 2.8.1.2). Figure 2.8.1 also reflects this fact and takes into account that harvested wood products originating from deforestation are to be accounted on the basis of instantaneous oxidation.</p> <p>The authors conclude that Figure 2.8.1 accurately reflects all those requirements – independent from whether countries use a projected FMRL or not.</p>
KP_GC_2h_003	Germany	2h	2	4809	5828	Chapter 2.8 implements very well the 2/CMP.7 decisions, especially subchapters 2.8.1 and 2.8.2.		Noted	
KP_GC_2h_004	Italy	2h	2.8.1	4850	4852	The decision tree (Figure 2.8.1) leaves the possibility, in case of FMRL based on a projection, to apply instantaneous oxidation (Tier 1) if HWP activity data do not represent information on material use of HWP in service (3rd diamond box). Previously (rows 4835-4837), there is the clear reference to the paragraph 16 of the Annex of Decision 2/CMP.7 where it is unambiguously stated that, in case the FMRL is based on a projection, accounting shall be on the basis of the First Order Decay function (Tier 2, or higher methodological Tier. Therefore the decision tree (Figure 2.8.1) is not consistent with the provisions established in the Decision 2/CMP.7. A correction of the decision tree is hence needed; and guidance related to the compilation of information on the material use of HWP should also be included in the text, noting that:		Accept with modification	<p>1. applying the FOD, all of those HWP that are not more in use (because either discarded in a SWDS or used for energy recovery) are counted as losses from the HWP pool;</p> <p>2. statistical data of produced fuelwood are reported separately from other HWP, e.g. fuelwood data are available on the FAOSTAT database</p> <p>It is consensus amongst authors that Figure 2.8.1 is consistent with Decision 2/CMP.7. It appears that confusion has arisen as for some due to the fact that the branches of the decision tree leading to instantaneous oxidation. This, however, would only be executed in cases required by the decision (i.e. wood for energy purposes, HWP from deforestation, etc.). The authors have revised text in the decision tree and add a footnote for the sake of clarity.</p> <p>It is correct that Figure 2.8.1 suggests the application of instantaneous oxidation in the case where the FMRL is based on a projection and activity data does not represent information on material use of harvested wood products.</p> <p>Paragraph 16 of Decision 2/CMP.7 not only specifies that <i>The treatment of harvested wood products in the construction of a projected forest management reference level</i> "shall not be on the basis of instantaneous oxidation in case a projected FMRL is used, but also specifies that accounting shall be on the basis of provisions outlined in paragraph 29". Paragraph 29 reads that "Notwithstanding paragraph 28 above, and provided that transparent and verifiable activity data for the harvested wood product categories specified below are available, accounting shall be on the basis of the change in the harvested wood products pool [...]" and continues to specify the harvested wood product categories to be used for the estimation (i.e. sawnwood, wood panels and paper). These categories, by definition, represent information on the material use of wood (see lines 4939-4940).</p> <p>It is consensus amongst the authors that in line with paragraph 16 of Decision 2/CMP.7 countries shall not account for harvested wood products originating from forest management on the basis of instantaneous oxidation in the case that their FMRL is based on a projection (See lines 4835-4837). However, countries still need to meet the requirement to use transparent and verifiable activity data", as well as Sections 2.8.3.1 and 2.8.4.1, therefore provide detailed guidance on how to compile activity data reflecting the material use of wood (cf. e.g. lines 4939 ff.). In this context, it is important to also consider paragraph 32, which states that harvested wood products for energy and harvested wood products in solid waste disposal sites (i.e. harvested wood products other than the specified categories for material use) "shall be accounted on the basis of instantaneous oxidation" (i.e. Tier 1).</p> <p>Especially in cases where country-specific activity data or methods are applied, countries need to check whether the activity data comply with the requirement as set out in paragraph 32: country-specific data might contain harvested wood products which are not destined for material use only (contrary to the specified harvested wood product categories from statistics which per definition are destined for material use, See Section 2.8.1.1). Therefore, the authors conclude that the 3rd diamond box of Figure 2.8.1 is needed – independent from whether countries use a projected FMRL or not.</p> <p>To 1) Please note that losses from the HWP pool which are estimated applying FOD (Equation 2.8.5), do NOT represent any carbon fluxes associated with SWDS or energy wood uses, but only represent losses from the HWP pool in use.</p> <p>(See also IPCC FAQ, Q4-29, <a href="http://www.ipcc-nggip.iges.or.jp/faq/faq.html">http://www.ipcc-nggip.iges.or.jp/faq/faq.html</a>)</p> <p>To 2) The authors are well aware of the fact that fuelwood is reported separately in production statistics. However, these are not relevant in the context of HWP accounting under KP (See Section 2.8.1.1 incl. Figure 2.8.2 and lines 5226-5231)</p>

KP_GC_2h_005	Italy	2h	2.8.1	4862	4865	In paragraph 27 of the Annex of Decision 2/CMP.7, it is clearly stated that imported HWP must be excluded from the accounting; however, the exported HWP is not to be excluded from the reporting and accounting. The STEP 2, and its implementation by the equations 2.8.1 and 2.8.2, is including in the HWP accounting uniquely those HWP domestically produced and consumed. Therefore the current text and the equations are not consistent with the provisions established in the Decision 2/CMP.7, and should be hence revised.	Accept with modification	It is consensus amongst authors that the guidance in question (i.e. STEP2 as well as Equations 2.8.1 and 2.8.2) is consistent with Decision 2/CMP.7. It appears that confusion has arisen as the equations only apply to feedstock calculation and do not result in the exclusion of exported HWP. The authors added a footnote for the sake of clarity. According to paragraph 27 of Decision 2/CMP.7 <i>"emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only."</i> The same paragraph further specifies that <i>"Imported harvested wood products, irrespective of their origin, shall not be accounted for by the importing Party."</i> In line with the requirements, STEP2 includes two sub steps: firstly, the amounts of harvested wood products removed from domestic forest are to be estimated, secondly, the resulting amounts of harvested wood products are to be allocated to the particular forest activity (FM, AR and D). The text in question provides guidance on how to identify the harvested wood products as specified in paragraph 29 (i.e. sawnwood, wood panels and paper) originating from the reporting country. This is implemented by calculating the feedstock that is removed from domestic forests (e.g. industrial roundwood) and that is used for the production of the specified harvested wood product categories. This approach has already been used by many countries (including Italy, please see <a href="http://unfccc.int/files/meetings/ad_hoc_working_groups/kp/application/pdf/awgkp_italy_2011.pdf">http://unfccc.int/files/meetings/ad_hoc_working_groups/kp/application/pdf/awgkp_italy_2011.pdf</a> , page 15) for estimating the contribution of harvested wood products originating from domestic forests to the FMRL, which has been subject to a technical assessment in accordance with decision 2/CMP.6. The authors confirm that the application of the equations 2.8.1 and 2.8.2 do NOT exclude exports from the accounting and strongly disagree with the assumption that by application of this approach (i.e. STEP2 and Equations 2.8.1 and 2.8.2) "uniquely those HWP domestically produced and consumed" are included in the accounting: following the detailed guidance provided in Sections 2.8.1.1, 2.8.3.1 and 2.8.4.1 (cf. STEP3), only carbon contained in the categories as specified in paragraph 29 enters the accounting framework.
KP_GC_2h_006	Italy	2h	2.8.1.1	4914	4916	The HWP categories are listed in the In paragraph 29 of the Annex of Decision 2/CMP.7: paper, wood panels and for sawn wood. In the figure 2.8.2, the finished products in different end uses are taking into account the three abovementioned categories and an additional category "Other industrial roundwood". It seems that this additional category is a subcategory of the 3 previous ones, and, in this case, the figure has to be modified accordingly. Otherwise additional guidance related to methodology for the estimation of carbon stock changes from this 4th category should be added.	Reject	It is consensus amongst the authors that Figure 2.8.2 shows a simplified classification of wood products based on FAO forest product definitions. It illustrates that "Other industrial roundwood", together with "Sawnlogs and veneer logs" and "Pulpwood, round and split" sum up to the category "Industrial roundwood" (Please see also the definition of "Industrial roundwood" in lines 4972-4977). The figure furthermore reflects the fact, that "other industrial roundwood" is the feedstock for some finished products. The conclusion of the comment, that "other industrial roundwood" is a subcategory of paper, wood panels and sawnwood is therefore wrong. The suggested alternative, however, that "otherwise additional guidance related to methodology for estimation of carbon stock changes from this 4th category should be added" is not covered by Decision 2/CMP.7 (See paragraph 29).
KP_GC_2h_007	Italy	2h	2.8.1.1	5071	5073	The second box on the right "Forests not accounted for under Articles 3.3 or 3.4 activities" has to be deleted from the figure 2.8.4, as, according with guidance provided in chapter 1, it is indeed not possible that harvested forest land are not reported under any of the article 3.3 or Forest management activities.	Reject	The authors consider the second box to be a safeguard in line with Decision 2/CMP.7 to ensure consistency of accounting for forests under Article 3, paragraphs 3 and 4, as well as harvested wood products, which is why they agreed to keep the text as is. Figure 2.8.4 together with the description in line 5092 to 5102 addresses the issue of potential sources of wood which would not meet the requirement of Decision 2/CMP.7, paragraph 27, to only include <i>"harvested wood products removed from forests which are accounted for under Articles 3, paragraphs 3 and 4"</i> . As the estimation of harvested wood products in most cases starts with activity data derived from statistics (See Sections 2.8.1.1, 2.8.3.1 and 2.8.4.1), which does not include the information whether the wood has been removed from a forest which is accounted for, the authors conclude that it is important to keep the second box in the figure in order to safeguard consistency between the accounting of forest activities and harvested wood products. This does not contradict the guidance provided in chapter 1.
KP_GC_2h_008	Japan	2h	2.8.2	5203	5204	To refer to the principle of Decision 16/CMP.1 "the mere presence of carbon stocks be excluded from accounting" is very confusing in the context here. This does not seem to be the crucial reason for HWP was not included in the reporting for the first commitment period. Therefore, the following part should be deleted, "the storage of carbon in HWP was not included in the reporting since "the mere presence of carbon stocks be excluded from accounting" and".	Accept with modification	The authors believe that this section is of crucial importance to understand the guidance and to safeguard methodological consistency to previous IPCC guidelines (GPG-LULUCF) and the first commitment period in the treatment of HWP. Please note that the text is a quote from decision text and previous IPCC guidelines which are considered to be relevant for this guidance. Decision 2/CMP.7 <i>"affirms that the principles contained in decision 16/CMP.1, paragraph 1, continue to govern the treatment of land use, land-use change and forestry activities in the second and subsequent commitment periods of the Kyoto Protocol;"</i> Nevertheless, the authors rephrased the sentence for the sake of clarity.
KP_GC_2h_009	Japan	2h	2.8.4	Footnote	141	The first sentence of Footnote 141 looks inconsistent with the line 5616-5618. We suggest to change from "does not apply" to "may not apply".	Accept with modification	Indeed, the footnote appears to be ambiguous whereas the guidance provided in lines 5616-5618 explains the issue sufficiently. This is why the authors decided to delete the footnote.
KP_GC_2h_010	Japan	2h	2.8.4.2	5621	5621	To make the sentence clearer, we suggest to change from "half-life information in case" to "half-life information from the importing country in case".	Reject	It is consensus amongst the authors that the proposed modification of the text changes the intended meaning of the guidance and evokes the risk of inconsistencies in the accounting framework. Changing the text from <i>"In order to ensure that the country-specific half-life information from the importing country complies with the categories of the activity data for the exported HWP, it is good practice to only apply country-specific half-life information in case the same categories of activity data for the exported HWP both in the exporting and importing country are used"</i> to <i>"In order to ensure that the country-specific half-life information from the importing country complies with the categories of the activity data for the exported HWP, it is good practice to only apply country-specific half-life information from the importing country in case the same categories of activity data for the exported HWP both in the exporting and importing country are used"</i> would allow exporting countries to use country-specific half-live information for exports, though this information is not available in or approved by the importing country, which uses default half-life values instead. The authors are of the opinion that detailed information on the use of harvested wood products is only available within the country where those products are used.

KP_GC_2h_011	New Zealand	2h	2.8	4829	4842	<p>*** NOTE: NEW ZEALAND CONSIDERS THIS ONE OF THE IMPORTANT ISSUES TO BE ADDRESSED IN THE FINAL KP SUPPLEMENT ***</p> <p>Comment: Decision 2/CMP.7 does not limit the use of transparent and verifiable HWP data only to international databases, such as the FAO. A Party may have collected and verified (through QA/QC) its own national statistics on the use of wood products for domestic and export markets. This guidance should be consistent with guidance elsewhere - no where else for the inventory is it suggested that a country's data should be publicly available in an international database in this way, before it can be used. Verified data in HWP should be consistent with the overall concept of verification as provided in Section 2.4.6.</p> <p>Recommend: Be consistent in what verifiable data means across all KP guidance and do not impose inconsistent verification requirements for HWP.</p>	Reject	<p>It is consensus amongst authors that the guidance does NOT restrict the use of activity data to information from international databases and therefore conclude that the guidance is consistent with decision 2/CMP.7. The text does not suggest "that a country's data should be publically available in an international database". Please refer to STEP 1.3 (lines 4843-4845) and STEPS 3.2, 3.3 and 3.4.</p> <p>The guidance allows the use of country-specific data and even explicitly encourages countries to use those (See Section 2.8.4.1 and e.g. lines 5353-5354).</p>
KP_GC_2h_012	New Zealand	2h	2.8.1	4833	4837	<p>*** NOTE: NEW ZEALAND CONSIDERS THIS ONE OF THE IMPORTANT ISSUES TO BE ADDRESSED IN THE FINAL KP SUPPLEMENT ***</p> <p>Comment: This paragraph is confusing, because it appears to suggest that accounting shall be on the basis of the change in the harvested wood products pool, provided that transparent and verifiable activity data are available, UNLESS the country's FMRL is based on a projection - in which case it MUST be based on change, and not employ instant oxidation.</p> <p>Recommend: Revise if this is not the intended meaning. (Note, to be grammatical, it should also say, "In the case that", not "In case the".)</p>	Accept with modification	<p>The authors believe that the comment exactly reflects the intended meaning. Decision 2/CMP.7 and the quoted paragraphs 29 and 16.</p> <p>Please see in this context also Paragraph 28 which defines that for harvested wood products <i>Accounting shall be on the basis of instantaneous oxidation.</i> " As referenced, the guidance text recapitulates Paragraph 29 which states that <i>"Notwithstanding paragraph 28 above and provided that transparent and verifiable activity data for the harvested wood product categories specified below are available, accounting shall be on the basis of the change in the harvested wood products pool during the second and subsequent commitment periods, estimated using the first-order decay function with default half-lives of two years for paper, 25 years for wood panels and 35 years for sawn wood."</i> It also correctly reflects Paragraph 16 which states that <i>"The treatment of harvested wood products in the construction of a projected forest management reference level shall be on the basis of provisions outlined in paragraph 29 below and shall not be on the basis of instantaneous oxidation."</i></p> <p>Please note that by the time of Decision 2/CMP.7 countries had already proposed their FMRL based on Decision 2/CMP.6 which has been subject to a technical assessment. Please see Section 2.8.5 for further clarification (lines 5631 ff.).</p> <p>The authors revised the text "in case the" to "in the case that".</p>
KP_GC_2h_013	New Zealand	2h	2.8.1	4844	4844	<p>Comment: Syntax error.</p> <p>Recommend: Replace "In case data from STEP 1.2 and/or..." with "In the case that data from STEP 1.2 and/or..."</p>	Accept	<p>The authors revised the text accordingly.</p>
KP_GC_2h_014	New Zealand	2h	2.8.1	5146	5147	<p>Comment: Simplify language.</p> <p>Recommend: Remove "from" and "the quantity of fellings" from the text, and revise to: "Finally, the amount of industrial roundwood produced from FM lands is estimated by subtracting the total harvest originating from AR, D..."</p>	Reject	<p>The authors confirm that the text in question exactly reflects the intended meaning and disagree with the proposed change as it would change the intended meaning.</p>
KP_GC_2h_015	New Zealand	2h	2.8.2	5323	5324	<p>Comment: Improve language.</p> <p>Recommend: Revise the following sentence: "it is good practice to explain that the approach chosen to include inherited emissions in the estimates of the HWP carbon pool reflects best the countries' circumstances (e.g. data availability)" to instead read: "it is good practice to use the approach to including inherited emissions in estimates of the HWP carbon pool which best reflects the country's circumstances (e.g. data availability)."</p>	Reject	<p>The authors emphasize that the text is needed to ensure consistency to previous IPCC guidelines and fulfill the requirements of documentation under the KP as explained in Section 2.4.4.3. It is consensus amongst authors that the proposed change of the text would change the intended meaning.</p>

KP_GC_2h_016	New Zealand	2h	2.8.4	5377	5377	<p>*** NOTE: NEW ZEALAND CONSIDERS THIS ONE OF THE IMPORTANT ISSUES TO BE ADDRESSED IN THE FINAL KP SUPPLEMENT ***</p> <p>Comment: FOOTNOTE 141. Where in the Durban 2011 decision (2/CMP.7) does it say that exporting/importing countries must use the same Tier for estimating HWP? This section of the guidance is intended to address a potential risk of global double counting. However, double counting across countries is NOT an issue that should be used to restrict the HWP options of the reporting country, where these options are allowed by 2/CMP.7. Further, the reporting country should not be limited in what Tier it chooses based on what other countries have implemented. Such a requirement would be unprecedented. The choice of Tier for a Party should be determined by national circumstances, data availability and choice of method, and other relevant factors consistent with continuous improvement, and not based on the actions of other Parties.</p> <p>Recommend: Remove all references limiting application of the HWP provisions of Decision 2/CMP.7 to where exporting and importing parties use the same Tier methods.</p>	Accept with modification	<p>It is consensus amongst the authors that it is a specific supplementary requirement of IPCC good practice guidance to also avoid double counting in the accounting framework. As the footnote appears to be ambiguous and the guidance provided in lines 5616-5618 explains the issue sufficiently, the authors decided to delete the footnote.</p> <p>According to paragraph 27 of Decision 2/CMP.7 imported harvested wood products are excluded from the accounting, which is why the authors conclude that – other than suggested in the comment – also double counting across countries is to be avoided.</p> <p>In fact, the authors agree that “the choice of Tier for a Party should be determined by national circumstances, data availability and choice of method”. However, the authors also agree that detailed information on the use of harvested wood products is only available within the country where those products are eventually used. In consequence, in the case country-specific half-life information, which could be used for exports, is not available in or approved by the importing country, cannot be applied and default half-life values are to be used instead.</p> <p>Other than implied by the comment, the authors agree that the guidance should not constrain countries to use Tier 3 methods for the exported harvested wood products only because the importing country uses a Tier 3 approach. Please note in this context also Footnote 6 of Paragraph 30 in the Annex of Decision 2/CMP.7 which states that <i>“the case of exported harvested wood products, country-specific data refers to country-specific half-lives and harvested wood products usage in the importing country.”</i></p>
KP_GC_2h_017	New Zealand	2h	2.8.3	5395	5269	Recommend: Insert “The” before “following”.	Accept	The authors revised the text accordingly.
KP_GC_2h_018	New Zealand	2h	2.8.4	5424	5426	<p>Comment: Improve language.</p> <p>Recommend: Revise to sentence: “However, a fundamental problem in the application of inventory methods alone for the present accounting purpose is the estimation of that part of the HWP carbon stock originated from domestic forests and being thus accountable for (see Section 2.8.1).” to instead read: “However, a fundamental problem in the application of inventory methods alone for the present accounting purpose is the identification of the proportion of the HWP carbon stock that originated from domestic forests and is thus accountable (see Section 2.8.1).”</p>	Accept	The authors revised the text accordingly.
KP_GC_2h_019	New Zealand	2h	2.8.4	5426	5427	Comment “Furthermore, in line with Decision 2/CMP.7, imported HWP must be excluded from the estimated HWP pool increasing the uncertainties.” Although these HWPs may be included in the exporting country’s estimates, and if so, uncertainties will remain the same. Also, given its not a requirement to report imported HWPs, will it increase uncertainty?	Reject	<p>The authors agree that the sentence in question is correct as it refers to the uncertainty that is added to the estimates using inventory methods (cf. previous sentence). The use of inventory methods requires an estimate of the proportion of the inventoried stock that originates from imported harvested wood products in order for it to be excluded, which leads to increased uncertainties in the estimates.</p> <p>For further information on the use of half-life information for exported products, see “Half-life data to be used for exported HWP” in lines 5615-5625.</p>
KP_GC_2h_020	The Most Serene Republic of San Marino	2h	2.8.1	4850	4852	<p>Although in rows 4835-4837 it is clearly stated that if the FMRL is a projection then the accounting must be on the basis of the First Order Decay function (Tier 2) or higher methodological Tier, the decision tree (Figure 2.8.1) establishes that even if the FMRL is a projection then the Party should apply instantaneous oxidation (Tier 1) if its HWP activity data do not represent information on material use of HWP in service. Indeed, although a country has transparent and verifiable activity data available for the specified HWP categories -second diamond-, the third diamond of the decision tree establishes that the country should apply instantaneous oxidation (Tier 1) if its HWP activity data do not represent information on material use of HWP in service. According with text in rows 4846-4847, information on material use is needed for excluding HWP used for energy purposes and HWP displaced in solid waste disposal sites. By establishing that a Party with a projected FMRL should apply instantaneous oxidation, the decision tree is inconsistent with the legal text of Decision 2/CMP.7 that establishes that a Party with a projected FMRL shall apply the First Order Decay function.</p> <p>It is therefore requested to amend the decision tree, contained in figure 2.8.1, in a way that avoids that the instantaneous oxidation might be applied in case of a projected FMRL. Guidance should therefore be provided on how to derive from transparent and verifiable activity data on HWP the information on their material use. On this point it should be noted that:</p> <ol style="list-style-type: none"> <li>1. the half-life of HWP categories embeds the information on their end-life which means that simply applying the FOD to the HWP data it is possible to exclude all of those HWP that are not more in use (because either discarded in a SWDS or used for energy recover)</li> <li>2. activity data of produced fuelwood are usually reported separately from other statistics on HWP, e.g. fuelwood data are available on the FAOSTAT database, so no risk to be confused with HWP</li> </ol>	Accept with modification	<p>It is consensus amongst authors that Figure 2.8.1 is consistent with Decision 2/CMP.7. It appears that confusion has arisen as for some due to the fact that the branches of the decision tree leading to instantaneous oxidation. This, however, would only be executed in cases required by the decision (i.e. wood for energy purposes, HWP from deforestation, etc.). The authors have revised text in the decision tree and added a footnote for the sake of clarity. For further details, see answer on comment KP_GC_2h_004</p>

KP_GC_2h_021	The Most Serene Republic of San Marino	2h	2.8.1	4862	4865	At Step 2.1 and associated equations 2.8.1 (rows 5028-5032) and 2.8.2 (rows 5044-5048), it is established that the accounting of HWP is limited to those domestically produced and consumed. However, paragraph 27 of the Annex to Decision 2/CMP.7 does not exclude exported HWP from reporting and accounting; paragraph 27 excludes from accounting imported HWP only. The inconsistency with the legal text of Decision 2/CMP.7 needs to be removed by: • Amending text of step 2.1; a proposed amended text is the following: “Estimate the share of HWP originating from forests within the country. The default assumption is that domestically produced industrial roundwood represents the domestic production feedstock for the subsequent processing of the semi-finished product categories sawnwood and wood panels. Domestically produced wood pulp is the feedstock for paper production.” • Amending equations 2.8.1 and 2.8.2 by removing: IRWEX(i) from equation 2.8.1, and PULPEX(i) from equation 2.8.2.	Accept with modification	It is consensus amongst authors that the guidance in question (i.e. STEP2 as well as Equations 2.8.1 and 2.8.2) is consistent with Decision 2/CMP.7. It appears that confusion has arisen as the equations only apply to feedstock calculation and do not result in the exclusion of exported HWP. The authors add a footnote for the sake of clarity. For further details, see answer on comment KP_GC_2h_005	
KP_GC_2h_022	The Most Serene Republic of San Marino	2h	2.8.1.1	4914	4916	In figure 2.8.2 a 4th category of HWP is reported: “Other industrial roundwood”; however, no guidance is provided on how to estimate carbon stock changes associated with HWP originated from this category. Are HWP originated from this category to be added to one of the three HWP categories of Decision 2/CMP.7 or should be shared among them? Please provide guidance.	Reject	It is consensus amongst the authors that Figure 2.8.2 shows a simplified classification of wood products based on FAO forest product definitions. It does not imply that “other industrial roundwood” is reported as a 4th category. For further details, see answer on comment KP_GC_2h_006	
KP_GC_2h_023	The Most Serene Republic of San Marino	2h	2.8.1.1	5071	5073	In figure 2.8.4 there is a box listing “Forests not accounted for under Articles 3.3 or 3.4 activities” among the sources of feedstock for HWP. However, according with rules on identification of lands subject to 3.3 or 3.4 activities established in Chapter 1 and in the relevant sections on Forest Management, Afforestation/Reforestation and Deforestation, under no any national circumstances there could be the case of a forested land harvested during the commitment period that is not reported either under FM or AR or D. It is therefore requested to delete such box from figure 2.8.4, noting that all HWP originated from treed lands (lands containing trees but not classified as forest) are included in the first box of figure 2.8.4.	Reject	The authors consider the second box to be a safeguard in line with Decision 2/CMP.7 to ensure consistency of accounting for forests under Article 3, paragraphs 3 and 4, as well as harvested wood products, which is why they agreed to keep the text as is. For further details, see answer on comment KP_GC_2h_007	
KP_GC_2h_024	Spain	2h		2	4851	4852	Figure 2.8.1.: the first arrow on the right side is wrong. It allows that a Party with FMRL constructed based in a projection, without activity data representing information of material use of HWP in service, uses Instantaneous oxidation. This is against paragraph 16 in 2/CMP.7 (a party using projected FMRL shall not use instantaneous oxidation).	Accept with modification	It is consensus amongst authors that Figure 2.8.1 is consistent with Decision 2/CMP.7. It appears that confusion has arisen as for some due to the fact that the branches of the decision tree leading to instantaneous oxidation. This, however, would only be executed in cases required by the decision (i.e. wood for energy purposes, HWP from deforestation, etc.). The authors have revised text in the decision tree and added a footnote for the sake of clarity. It is correct that Figure 2.8.1 suggests the application of instantaneous oxidation in the case where the FMRL is based on a projection and activity data does not represent information on material use of harvested wood products. Paragraph 16 of Decision 2/CMP.7 not only specifies that <i>The treatment of harvested wood products in the construction of a projected forest management reference level</i> “shall not be on the basis of instantaneous oxidation in case a projected FMRL is used, but also specifies that accounting shall be on the basis of provisions outlined in paragraph 29”. Paragraph 29 reads that “ <i>Notwithstanding paragraph 28 above, and provided that transparent and verifiable activity data for the harvested wood product categories specified below are available, accounting shall be on the basis of the change in the harvested wood products pool [...]</i> ,” and continues to specify the harvested wood product categories to be used for the estimation (i.e. sawnwood, wood panels and paper). These categories, by definition, represent information on the material use of wood (see lines 4939-4940). It is consensus amongst the authors that in line with paragraph 16 of Decision 2/CMP.7 countries shall not account for harvested wood products originating from forest management on the basis of instantaneous oxidation in the case that their FMRL is based on a projection (See lines 4835-4837). However, countries still need to meet the requirement to use <i>transparent and verifiable activity data for the harvested wood product categories specified</i> ”. Therefore, the whole Section 2.8.1.1, entitled “Availability of transparent and verifiable activity data”, as well as Sections 2.8.3.1 and 2.8.4.1 provide detailed guidance on how to compile activity data reflecting the material use of wood (cf. e.g. lines 4939 ff.). In this context, it is important to also consider paragraph 32, which states that harvested wood products for energy and harvested wood products in solid waste disposal sites (i.e. harvested wood products other than the specified categories for material use) “shall be accounted on the basis of instantaneous oxidation” (i.e. Tier 1). Especially in cases where country-specific activity data are applied, countries need to check whether the data comply with the requirement as set out in paragraph 32: country-specific data might contain harvested wood products which are not destined for material use only (contrary to the specified harvested wood product categories from statistics which per definition are destined for material use, See Section 2.8.1.1).Therefore, the authors conclude that Figure 2.8.1 accurately reflects the requirements of Decision 2/CMP.7.
KP_GC_2h_025	Sweden	2h	2.8	4809	5827	There’s no information about how to report round wood storage. It would be desirable to include the possibility to include differences in round wood storage between years as an intermediate fraction between Living biomass and the other fractions reported in HWP. As it is now, major losses of carbon from the Living biomass pool may not be captured by the reporting if the carbon is removed from the forest without directly showing up in the HWP-pool.	Reject	The IPCC guidance provided has to strictly follow the mandate and Decision 2/CMP.7. Roundwood, however, is not a category as specified in paragraph 29. As highlighted in the Section 2.8.1.1, roundwood comprises the commodities “industrial roundwood” and “fuelwood and charcoal”. As stated in paragraph 32 of Decision 2/CMP.7, “ <i>emissions from wood harvested for energy purposes shall be accounted for on the basis of instantaneous oxidation.</i> ” The commodity “industrial roundwood” on the other hand constitutes the feedstock for the specified HWP categories, which is why it is consensus amongst the authors that the inclusion of roundwood could even be a source of double counting.	
KP_GC_2h_026	Sweden	2h	2.8	4823	4823	Where in 2/CMP.7 does it say that only HWP in use shall be included? As a consequence, decaying HWP taken out of use is assumed to be instantaneous oxidized	Reject	It is consensus amongst the authors that the text in question is consistent with Decision 2/CMP.7 and previous IPCC guidelines. Paragraph 29 of Decision 2/CMP.7 specifies the categories to be included in the HWP estimates. By definition, they represent information on products in use (See lines 4939 ff. and cf. IPCC 2006 GL). Harvested wood products in solid waste disposal sites and wood harvested for energy purposes are addressed by Paragraph 32. Please also note that losses from the HWP pool which are estimated applying FOD (Equation 2.8.5), do NOT represent any carbon fluxes associated with SWDS or energy wood uses, but only represent losses from the HWP pool in use. (See also IPCC FAQ, Q4-29, <a href="http://www.ipcc-nggip.iges.or.jp/faq/faq.html">http://www.ipcc-nggip.iges.or.jp/faq/faq.html</a> )	

KP_GC_2h_027	Sweden	2h	2.8.1	4851	4852	Fig. 2.8.1. It is confusing that “Calculate the domestic feedstock and allocate to the relevant forest activities AR, D and FM (2.8.1.2)” comes after “Do HWP originate from forests which are accounted for by the country under Articles 3.3 and 3.4?”, since knowledge of the domestic feedstock is needed to judge whether HWP originates from domestic forests or not.	Reject	As reflected in line 4830, it is consensus amongst the authors that Figure 2.8.1 and the description of the steps (lines 4831-4849 and lines 4854-4896) complement each other and together provide clear and consistent guidance in line with Decision 2/CMP.7. In line with paragraph 27 and 29 of the Annex of Decision 2/CMP.7, the guidance in Section 2.8.1 describes a default method to estimate the share of harvested wood products originating from forests that are accounted under Article 3, paragraphs 3 and 4 in the reporting country. This contains 3 sub steps (see lines 4854 to 4872) that are described in detail in Section 2.8.1.2. Indeed, the 4th rhombus contains two elements: countries need to check whether and how much timber from domestic forests originate from the specific activities under Article 3, paragraph 3 and 4 has been removed and provided to the market (STEP 2.2). As also country-specific methods could be applied (See lines 5024 and 5075) which provide information on whether harvested wood products originate from forests which are accounted for by the reporting country, the 4th rhombus comes first. Given the fact that harvested wood products originate from accounted forests, this means at the same time that those products originate from the reporting country. As the provided default method starts with information on the three specified harvested wood product categories sawnwood, wood panels and paper from statistics, in a first step (STEP 2.1), guidance is given on how to estimate the share of the specified harvested wood products originating from forests of the reporting country. Finally, the third step (STEP 2.3) is intended to combine the information from STEPS 2.1 and 2.2 in order to allocate the harvested wood products to the activities.
KP_GC_2h_028	Sweden	2h	2.8.1	4862	4865	HWP from domestic forest is not always domestically produced. Round wood, chips and so forth is exported. There is no guidance on how exported feedstock should be treated. Other parts of the text (e.g. 5474-5480) can be interpreted such as it is up to each country to develop Tier 3 models that includes exported raw material, but it doesn't say so explicitly. For instance: almost 10 Mm3 of IRW, chips and wood residues is imported each year by the pulp industry in Sweden. Paper made from this feedstock shall not be accounted for by Sweden. On the other hand, more than 3 Mt of pulp is exported by Sweden each year, and paper from exported pulp shall be accounted for by Sweden (excluding the fraction made from imported feedstock for the pulp production). The default approach described in step 2:1 concerns domestically consumed feedstock. The text could also include “instantaneous oxidation is applied on exported feedstock ...” if that shall be the case in Tier 2. “Domestically consumed wood pulp is the feedstock for paper production” means that paper from recovered paper shall be excluded (which means that wood pulp for paper could be used in the calculations instead of paper). The fact that paper made from recovered paper shall be excluded should also be stated in the text. This concern an important part of the feed-stock used for paper production since in many countries a majority of the production of paper is based on recovered paper, which in many cases originates from imported paper.	Reject	It is consensus amongst the authors that the guidelines do NOT imply that “paper from recovered paper shall be excluded (which means that wood pulp for paper could be used in the calculations instead of paper).” This would not be within the mandate and covered by Decision 2/CMP.7. Please note that the text in question is a short description of STEP2.1 and see line 4861 “Detailed guidance on how to implement all the following steps is given in Section 2.8.1.2.” Section 2.8.1.2 describes a default method for estimating HWP contribution originating from forests that are accounted for under the particular forest activities (see lines 5002-5003), taking into account the requirements of paragraphs 29 and 30 of Decision 2/CMP.7 (provided that transparent and verifiable activity data [...] are available”). The guidelines state that “if detailed and representative information on the composition of feedstock and the associated wood flows is available for these domestically produced HWP commodities, countries are encouraged to use this country-specific information to estimate the fraction of feedstock from domestic harvest for HWP production and apply Tier 3” (lines 5018-5021). In this context, this means that in case a country has available detailed information on the use of recovered fibre pulp from recovered paper for the manufacturing of paper, it is encouraged to use the information and apply Tier 3. However, it is consensus amongst the authors, that detailed information on the use of feedstock for manufacturing the specified harvested wood product categories is only available within the country where those products are manufactured. They also conclude that in general there is no transparent and verifiable source of information available on the origin and subsequent use of feedstock imports originating from particular forests accounted for under Articles 3.3 and 3.4 in the export country. Nevertheless, in line with the mandate of Decision 2/CMP.7, the guidelines state that “Parties are encouraged to estimate carbon in HWP originating from domestic forests using more country-specific information, including e.g. detailed data on the use of timber assortments for the subsequent processing of HWP categories” (lines 5474-5480).
KP_GC_2h_029	Sweden	2h	2.8.1.2	4995	5194	Nothing about recovered paper in this part either (but it is included in Figure 2.8.3).	Reject	Please note that Section 2.8.1.2 describes a default method for estimating HWP contribution originating from forests that are accounted for under the particular forest activities (see lines 5002-5003). The guidelines state that “if detailed and representative information on the composition of feedstock and the associated wood flows is available for these domestically produced HWP commodities, countries are encouraged to use this country-specific information to estimate the fraction of feedstock from domestic harvest for HWP production and apply Tier 3” (lines 5018-5021). Please note that Figure 2.8.3 provides “examples of different processing stages of wood products along the process and value chain” (where not just recovered paper for the production of paper, but for example also wood chips for the production of wood-based panels could be used).
KP_GC_2h_030	Sweden	2h	2.8.1.1	4982	4993	Needs revision. Data on end-products occurs in some national databases, and a consequence is that data on semi-finished products from international databases should be used instead? And according to lines 4992-3, countries should use data on finished HWP if there is such data?	Reject	The text in question only clarifies that the requirement of “transparent and verifiable data” is met in case data is available in international databases so that in consequence accounting “shall be on the basis of the change of the pool (Paragraph 29: Notwithstanding paragraph 28 [i.e. instantaneous oxidation] above, and provided that transparent and verifiable activity data for the harvested wood product categories specified below are available, accounting shall be on the basis of the change in the harvested wood products pool [...]).”. This is relevant especially for countries that did not apply a projected reference level (see lines 4835-4837), in which case paragraph 28 defines the default method to account for harvested wood products (i.e. “Accounting shall be on the basis of instantaneous oxidation.”). However, also other possibilities could be used to meet this requirement. Other than suggested by the comment, the text does not say that data on semi-finished products from international databases should be used.
KP_GC_2h_031	Sweden	2h	2.8.1.2	5006	5022	Again: only HWP from domestic forests domestically produced, nothing about HWP from domestic forest produced abroad. Line 5020: “...domestically produced...”.	Reject	It is consensus amongst the authors, that detailed information on the use of feedstock for manufacturing the specified harvested wood product categories is only available within the country where those products are manufactured. They also conclude that, in general, there is no transparent and verifiable source of information available on the origin and subsequent use of feedstock imports originating from particular forests accounted for under Articles 3.3 and 3.4 in the export country (i.e. the reporting country). Please note that Section 2.8.1.2 describes a default method for estimating HWP contribution originating from forests that are accounted for under the particular forest activities (see lines 5002-5003), taking into account the requirements of paragraphs 29 and 30 of Decision 2/CMP.7 (provided that transparent and verifiable activity data [...] are available”). Nevertheless, in line with the mandate of Decision 2/CMP.7, the guidelines state that “Parties are encouraged to estimate carbon in HWP originating from domestic forests using more country-specific information, including e.g. detailed data on the use of timber assortments for the subsequent processing of HWP categories” (lines 5474-5480).
KP_GC_2h_032	Sweden	2h	2.8.3	5252	5253	Again: only HWP from domestic forests domestically produced, nothing about HWP from domestic forest produced abroad. Line 5020: “...domestically produced...”.	Reject	Please note that the text in question describes the parameters of Equation 2.8.5, which represents the first-order decay function as referenced in Paragraph 29 (footnote 4) of Decision 2/CMP.7. For further details, see answer on comment KP_GC_2h_031.
KP_GC_2h_033	Sweden	2h	2.8.4	5377	5377	Footnote 141: text is partly on the next page	Accept with modification	The authors decided to delete the footnote. Please see answer on comment KP_GC_2h_009.
KP_GC_2h_034	Sweden	2h	2.8.4.2	5618	5619	Isn't it always necessary to quantify export activity data?	Noted	This depends on the reporting requirements to be decided by the Parties. Please see lines 5624 to 5625.



KP_GC_2h_035	Sweden	2h	2.8.6	5731	5732	This statement is not entirely true since a fraction of each year's inflow is also discarded and does not enter the pool.		Reject	The authors agree that, in fact, by using FOD a fraction of each year's inflow is also discarded and does not enter the pool, but the meaning of the sentence in the given context is still correct.
KP_GC_2h_036	Sweden	2h	2.8.6	5811	5814	The calibration studies do not show the true half-life. The semi-finished categories are used to produce end-products which are partly exported and used some where else. If 100% of the end-products produced in a country would be exported, the pool within the country wouldn't increase no matter the magnitude of the production of semi-finished products. Thus, estimating half-life on semi-finished products within a country's border through inventories of end-product do not only indicates life-length but also how long the wood stays within the country. This is overall a problem by using country-specific data on end-products, which is recommended throughout the text. End-products have been preceded by several processing steps along the refinement chain in which wood have been removed or added, and since each step may include traded wood, imported or exported and imported again, it becomes very complicated to keep track of the flows and to exclude imported HWP and to avoid double counting. Additionally, if the importing countries half-life's, which might have been estimated in the same way, is applied on the export the total result might be highly uncertain.		Noted	The authors agree with the perception of the comment that it is challenging to determine the exact true half-life of semi-finished wood products (here: sawnwood and wood-based panels) within countries. However, please note that the text in question addresses uncertainties associated with those estimates (see heading in lines 5802 to 5803). Considering the quoted studies from Finland (line 5811), some 20 to 30 % of the prefabricated houses and other sawnwood and panel products have been exported and, on the other hand, there are some minor imports, which are included in the domestic inventories. Thus, the estimated half-lives are in reality slight underestimates. However, making this correction to the half-life estimates would still result in essentially shorter numbers in Finland than the default, which is why the authors agree that the conclusion of the text in question is correct. In addition, there is a lot of domestic short-term use of sawnwood and panels (e.g. pallets, veneers used in concreting) shortening the average half-life of semi-finished products.
KP_GC_2h_037	Canada	2h	2	4899	4993	This sub-section, and indeed all of Section 2.8, implicitly specify that pulp produced from domestic harvest and exported, and Other Industrial Roundwood (OIR), should be accounted using instantaneous oxidation. This is done apparently because they do not fall neatly into the default categories of sawnwood, wood-based panels and paper and paperboard. This approach seems problematic for two reasons: First, assuming instantaneous oxidation of these categories is inaccurate, and second, 2.CP.7 para 30 can be interpreted as allowing a country to use definitions consistent with IPCC guidelines (i.e., if allowed by the guidance a country should be able to include these categories as part of Tier 3 methods, providing no double counting occurs). A simple and reasonable approach is to treat OIR the same as sawnwood, and to treat exported pulp as paper.		Accept with modification	As noted by the comment, pulp and/or other industrial roundwood are not categories as specified in paragraph 29. It is consensus amongst the authors that potential inclusion of pulp on the basis of the change of the pool could lead to double counting. But see answer on comment KP_GC_2h_038 on how information on pulp can be used.
KP_GC_2h_038	Canada	2h	2	4954	4956	It is true that pulp is by definition the feedstock for paper. It is also true that including wood pulp in the category of paper would often result in double counting. But from the perspective of a system in which only the country that harvests wood can estimate the emissions associated with the products produced from it, pulp that is exported will not be double-counted if it is included with paper by the country that produced the pulp. A simple and unbiased approach is to treat exported pulp as paper.		Accept with modification	It is consensus amongst the authors that the internationally agreed definition of "pulp" as well as the generally accepted meaning of the term "pulp" also applies to UNFCCC Decision 2/CMP.7. In line with the mandate of Decision 2/CMP.7, the guidelines state that <i>Parties are encouraged to estimate carbon in HWP originating from domestic forests using more country-specific information, including e.g. detailed data on the use of timber assortments for the subsequent processing of HWP categories</i> " (lines 5474-5480). In order to further clarify on the use of information on pulp, the authors agreed to add text in line 4956 saying <i>The application of information on wood pulp does, however, enter the default method to calculate the share of HWP coming from domestic forests as reflected in Equation 2.8.2. Wood pulp data may also be used in higher tier methods provided that the country can demonstrate transparently that double counting is avoided (See Section 2.8.4.1).</i> " The also decide to add clarification in line 5478 saying <i>(e.g. wood pulp, recovered wood pulp from recovered paper, etc for paper and paperboard).</i> "
KP_GC_2h_039	Canada	2h	2	5339	5371	Clarify whether parties should use the values in tables 2.8.1 and 2.8.2 for KP estimates and different values in the 2006 IPGG GLs in their Convention LULUCF estimates.		Noted	The authors assume that the conversion factors and half-life values presented in Tables 2.8.1 and 2.8.2 could also be used: The half-live values, same as the values presented in Table 12.2 of 2006 IPCC GL, are derived from Table 3a.1.3 of the GPG-LULUCF (See footnote of paragraph 29 of Decision 2/CMP.7), the solid wood products of Table 12.2 contain the same categories as presented in Tables 2.8.1 and 2.8.2. The authors believe that the use of the conversion factors in Table 2.8.1 would significantly decrease uncertainties associated with the use of the default conversion factors for solid wood products and paper presented in Table 12.4 of 2006 IPCC GL.

Chapter 2, Sections 2.9, 2.10, 2.11, 2.12

Comment #	Country	Chapter/Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_4_001	Spain	2	5834	5834	It is not true that CM shall include all the lands in the CL category under the Convention. Some of these lands shall be reported under Deforestation, if they were forest before. This fact should be reflected in the sentence.		Accept	"except for land reported under deforestation" added.
KP_GC_4_002	Spain	2	5845	5845	does the sentence "are included under AR in such cases" mean that woody crops established after 1990 would be reported as AR? If that is the case, this sentence should be deleted. New woody crop plantations should be included under cropland management if the party decides so.		Accept	It depends on the national forest definition whether these woody crops are AR or CM. Text remains unchanged.
KP_GC_4_003	Spain	2	6051	6320	Most of this information is included in 2006 GLs, shouldn't it be better referencing to that document? This level of detail is very different to what has been applied to activities such as AR, FM, WDR,... Deletion proposed.		Reject	The text includes additional information specific to CM, e.g. how to deal with details about management, discontinuous management, etc.
KP_GC_4_004	Spain	2	6570	6780	Most of this information is included in 2006 GLs, shouldn't it be better referencing to that document? This level of detail is very different to what has been applied to activities such as AR, FM, WDR,... Deletion proposed.		Reject	The text includes additional information specific to GM, e.g. how to deal with details about management, discontinuous management, etc.
KP_GC_4_005	Spain	2	6951	7251	According to decision 2/CMP.7, Parties ALL 3,4, activities are at the same level, it is a wrong assumption that WRD is a "second category" 3,4, activity, and that a Party can't chose it first in its hierarchy for these activities. The definition says "that are not accounted for under other activity": this refers to avoiding double counting, not to hierarchy. A party can select WRD over the rest, and, in this case, having selected, for example, CM and WDR, a drained crop would be reported under WDR. Therefore, the assumption that WDR is limited to lands not accounted under other 3,4, activity is false, and the interpretation given in this document goes beyond the decision 2/CMP.7.		Reject	There is consensus among the IPCC authors that 2/CMP.7 has to be interpreted as hierarchy.
KP_GC_4_006	China	2	6971	6971	Since rewetted is not found in Chapter 2 of the new 2013 Wetlands Supplement, it is suggested to change "and partially rewetted" to "inland" in order to be consistent.		Reject	The methodology also applies to coastal organic soils and is referred to in Chapter 4 of the 2013 Wetlands Supplement. The sentence is correct as it is.
KP_GC_4_007	China	2	6972	6972	To be consistent with Chapter 3 of the new 2013 Wetlands Supplement, it is suggested to change "organic soil totally rewetted to near-natural water table level" to "rewetted organic soil".		Reject	WDR differs from the scope of Chapters 2 and 3 in the Wetlands Supplement. Guidance must be clear that partially rewetted lands are still somewhat drained (chapter 2 applies), while only fully rewetted lands meet the criteria described in the guidance in chapter 3 of the Wetlands Supplement.

Comment #	Country	Chapter/Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_4_008	China	2	7098	7098	It is suggested to reword "wet" as "rewetted".		Reject	At this methodological step, a status of the soil in a particular year is described. The change from wet to dry or dry to wet describes "drainage" and "rewetting", but this is the result of the time series analysis of the state of the soil.
KP_GC_4_009	China	2	7123	7124	It is suggested to reword "wet" as "rewetted".		Reject	See KP_GC_4_008
KP_GC_4_010	Sweden	2.12.2.2	7128	7130	Unclear. According to 2/CMP.7 WDR cannot replace another activity.		Accept	WDR does not replace another activity, but since land converted from cropland to e.g. wetlands is included in the CM accounting in the base year, but not later on, it would be double counting to include it in WDR in the base year. The paragraph describes the consequence of the CM and GM reporting, which does not track land converted to other uses, which are not covered under any other Art. 3.4 activity.
KP_GC_4_011	China	2	7197	7197	To be consistent with Chapters 2 and 3 of the new 2013 Wetlands Supplement, it is suggested to reword "land" as "organic soil".		Accept	Author action: Replace "land" by "organic soil"
KP_GC_4_012	China	2	7226	7227	To be consistent with Chapters 2 and 3 of the new 2013 Wetlands Supplement, it is suggested to reword "land" as "organic soil".		Accept	Author action: Replace "drained land" by "drained organic soil", and "rewetted land" by "rewetted organic soil".
KP_GC_4_013	New Zealand	2	6890	6890	Comment: Regarding Figure 2.9.3 of this supplement - there is no Figure 2.9.3 in the current draft.		Accept	The correct figure is 2.9.1.
KP_GC_4_014	China	2	7059	7059	Being misnumbered, "Box 2.12.1" should be changed to "Box 2.12.2".		Accept	The correct box is 2.12.2.
KP_GC_4_015	China	2	7220	7224	For editorial sake, it is suggested to change V, Vi and Vii to i, ii and iii respectively. Meanwhile, to be consistent with the new 2013 Wetlands Supplement, it is suggested to delete "and partially rewetted" in line 7220, and to delete "and wet" in line 7222.		Accept	Correct numbering is i, ii, iii.
KP_GC_4_016	Australia	2	6790	6793	Suggest noting here that Parties may report CH4 and N2O emissions associated with burning of savannas under the Agriculture sector (see lines 3323-3324). Suggest a further note that Parties should ensure that emissions are not double counted.		Accept	Include text proposed.

Comment #	Country	Chapter/Section	Start Line Number	End Line Number	Comment	Supplementary Documents	Authors' Action	Authors' Remarks
KP_GC_4_017	Canada	2	6951	7251	This chapter requires clarification of when drainage of organic soils and the subsequent rewetting can occur under WDR. In Figure 2.1.2.1 the last decision box states "Has the land been drained/rewetted since 1990"? This phrase could be understood as 1) both drainage and rewetting activities must occur after 1990 or 2) drainage that possibly occurred prior to 1990 as well as drainage post 1990 that is followed by rewetting post 1990 is included. It needs to be clear that the qualifying events are either land on organic soils drained since 1990 or land on organic soils rewetted since 1990 regardless of the year when the land was first drained. The text on lines 7117–7118 ("... identify the areas where human induced drainage and rewetting has occurred since 1990...") seems to imply that WDR only applies to lands that were both drained after 1990 and subsequently rewetted.		Accept	Figure and text in lines 7117-7118 clarified.
KP_GC_4_018	Canada	2	6965	6966	This sentence is confusing. It's agreed that the location of a « practice » (e.g., a pump) in relation to managed land is irrelevant; what creates WDR land is land with organic soils whose WT has changed as a result of this practice. Suggest deleting « in and outside manage land on organic soil » to make the sentence clearer.		Accept	delete and correct grammar
KP_GC_4_019	Canada	2	6970	6971	The Final Draft of Chapter 2 in the Wetlands supplement does not define « partial rewetting »; it merely indicates that a change in drainage class can result in a change in emissions and that countries should consider developing country-specific emission factors (e.g. Tier 2 methods) when this phenomenon is domestically significant. Presumably authors here implicitly define as « partial rewetting » a change in drainage class that results in a shallower water table. If such is the recommended scope to operationalize Decision 2/CMP.7 then it should be stated explicitly.		Accept	Text changed.
KP_GC_4_020	Canada	2	6977	6978	Expanding the scope of « direct human-induced » to include abandonment is inconsistent with the discussion in footnote 66 of page 2.72 in relation to afforestation. The footnote clearly explains that mere land abandonment can result in a land changing from non-forest land to forest land category under the Convention, but not under the KP . It is suggested to maintain a consistent interpretation of « direct human-induced » practices that trigger an activity and so to delete this sentence. Note that if the land on organic soils has been drained since 1990 and then abandoned, emissions and removals from that land can be included in WDR regardless of its current condition or any further consideration. If the land has been drained before 1990, then a party should demonstrate that the reversal of drainage is due to direct-human induced practices after 1990.		Accept	Text made consistent with "direct human induced" AR.
KP_GC_4_021	Sweden	2.12.2.2	7087	7087	Should the reference be to section 2.2 instead of 2.9.1?		Accept	correct section is 2.2.