

Answer provided to comments 2h_0215 and 2h_0217 on FOD of IPCC KPSG 2013 Chp. 2.8:

From our point of view, the assumptions on which the comments are based do not apply, i.e. for example that uncertainties associated with Tier 2 method is high which is why *“pressure is likely to increase on countries to adopt a tier 3 approach”*. In the following, the comment states that it would be preferable to apply a standardized approach under a Tier 3 in order to reduce uncertainty as the guidance allows for country-specific methods.

It is a commonly accepted approach under IPCC to welcome and allow for the use of country-specific methods in the calculation of emissions and removals associated with the change of carbon pools in order to increase the quality and accuracy of the estimates. Whereas a standardized approach to estimate the HWP contribution on the basis of the change of the carbon pool under Tier 2, it is the intention of Section 2.8.4 to enable the use country-specific methods in line with Decision 2/CMP.7.

ISO 14040, in Section 2.8.4.2 is referenced merely as an example to obtain country-specific activity data or improve the accuracy of conversion factors. The statement *“the FOD approach [i.e. Tier 2] is sensible provided the Environmental Management and Building sector methodologies are fully compatible within the context of GHG emissions reporting at a tier 3 level”*, therefore, does not apply.

The statement that *“different standards have different scope and so need not necessarily deliver equivalent results”*, is correct, but not relevant in this context. As far as the ISO 15686 series are concerned, it is correct that the application of standards on service life estimation is feasible. However, it is a possible Tier 3 approach, and it is up to the country to check, whether it appears to be applicable (data availability, etc.)

The assumption that questions are to be resolved with ISO is not correct. However, in the context of GHG reporting and accounting, ISO standards might be used as means to estimate relevant parameters that are needed to estimate HWP contribution.

- 1) We are aware of the various referred standards addressing GHG emissions and/or service life aspects. However, whether the standards are complementary or not is not the focus of IPCC. Whether any of those standards are applicable in this particular context depends on the availability of the needed information and whether the country decides to use those or not. Standard 14064 is not relevant in this context as estimates are based on changes of the carbon pool only. Hence, for the work of IPCC on KPSG is not relevant whether ISO committees liaising or not.
- 2) For the guidance provided on estimating HWP contribution it is irrelevant what ISO subcommittees are responsible.
- 3) ISO 14067 is not relevant in this context and will not impact the guidance provided by IPCC in line with Decision 2/CMP.7.
- 4) BS EN 16449 is not relevant in the context of the guidance provided.