

How to calculate the emissions associated with natural disturbances that have been excluded from accounting in a land whose use has been changed in a year following to the year/years in which natural disturbance(s) occurred.

When the use of a land, whose associated emissions from natural disturbances have been excluded from accounting, changes, it is good practice (see lines 2449-2450) to account for that portion of emissions associated with natural disturbances that was excluded from accounting.

Note that emissions associated with natural disturbances from a land can have been excluded for a single year only of the CP or for more than a year.

To calculate the portion of emissions that was excluded from the accounting and that need to be accounted when the a land changes its use, the following equation applies:

$$AE_{ND} = \left(\sum_i E_{ND} \right) * \left(1 - \frac{\sum_i \frac{BL_{ND}}{E_{ND}}}{N_i} \right)$$

where:

AE_{ND} is the amount of emissions that needs to be accounted for when a land changes its use (Gg CO₂eq). In case the land was not subject to natural disturbances in the years when emissions associated with natural disturbances have been excluded from accounting, then $AE_{ND} = 0$;

$\sum_i E_{ND}$ is the sum of all emissions associated with natural disturbances that occurred in that land in the years (i) in which emissions associated with natural disturbances have been excluded from accounting (Gg CO₂eq);

BL_{ND} is the, per hectare, emissions associated with natural disturbances that have been calculated by the country (t CO₂eq ha⁻¹);

E_{ND} is the, per hectare, total emissions associated with natural disturbances that occurred in the country in each single year (i) in which emissions associated with natural disturbances have been excluded from accounting (t CO₂eq ha⁻¹);

N_i is the number of years (i) in which the country has excluded emissions associated with natural disturbances and in which emissions associated with natural disturbances occurred on that land.