

<Review comments by governments on Second Order Draft of KP Supplement: Section 2.8>

ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_001	New Zealand	2.8	4694		Something on engineered wood products? LVL?		Accept	The harvested wood products addressed in section 2.8 are defined in decision 2/CMP.7 and include the semi-finished product categories sawnwood, wood-based panels, paper and paperboard. All finished products which are subsequently produced from those semi-finished categories are implicitly covered. We add text in the relevant section 2.8.1.1; Please see also lines 4877-4878
2h_G_002	United States of America	2	4694	5695	Section 2.8: The role of Harvested Wood Products (HWP) as carbon sinks is fully understood and appreciated in carbon accounting. It would seem that this role could be addressed in the supplement beyond instant oxidation. It is not clear how HWP is being handled, especially wood for energy, as part of the FMRL. Wood for energy provides an offset even though emissions are only captured in LUCF. The authors should consider expanding upon this point in the text.		Reject	Section 2.8 goes beyond instantaneous oxidation and provides methods and guidance for tier 2 and tier 3 to estimate HWP contribution following decision 2/CMP.7. Wood for energy is treated as instantaneous oxidation. This is clearly described in the text.
2h_G_003	New Zealand	2.8	4699	4707	It is good to mention reporting requirements for UNFCCC annual inventory reporting here, and note that nothing has changed. But the reporting for Kyoto accounting is quite different - there are references in some sections to "Flux methods" and "stock-difference methods" which don't seem relevant except possibly to Tier 3.		Reject	Tier 2 represents a flux data method as well.

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2h_G_004	United States of America	2	4712	5108	It is unclear why HWP would be calculated differently if they were obtained via deforestation versus some other land management practice. Requiring Tier 1, instantaneous oxidation, for HWP on deforested lands does not reflect what the atmosphere sees and introduces unnecessary error into the overall estimate when the report already acknowledges that there are more accurate/appropriate ways to estimate emissions from HWP. The authors should consider reflecting this in the text.		Reject	Please see Decision 2/CMP.7, paragraph 31, which forms the basis for this guidance. It states that HWP from deforestation is to be accounted for on the basis of instantaneous oxidation (i.e. Tier 1).
2h_G_005	Finland	2.8	4720	4720	Add: Forest Management Reference Level (FMRL)		Accept	OK
2h_G_006	Finland	2.8.1	4722	4734	If you skip step 1.2, step 1.3 says 'Check whether other activity data...' which gives an impression that you anyway need to go through step 1.2.		Accept with modification	Text is redrafted following the notion contained in the comment.
2h_G_007	New Zealand	2.8.1	4728	4729	It says to check for "other" activity data, but STEP 1.2 - which is the first mention of activity data - can be skipped, so it isn't clear what "other" refers to.		Accept with modification	Text is redrafted following the notion contained in the comment.
2h_G_008	New Zealand	2.8.1	4730	4734	Posts and poles do not fall within the FAO definitions of sawn wood, although poles may have a life span of over 100 years. This section suggests that if poles are covered by "country-specific activity data [that does] not follow the classification of forest products as outlined in Section 2.8.1.1" then they can be included in accounting. Should reiterate this in Section 2.8.1.1.		Accept with modification	The first sentence in STEP 1.4 has been deleted in order to improve clarity. It was not the intention to imply that posts and poles could be covered by country-specific activity data.

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2h_G_009	Japan	2.8.1	4735	4737	Figure 2.8.1(4735-4737) and its related explanation texts "step x.x (4715-4782)" do not match. It will be advisable to show the titles of "step 1.1 - step 3.5" onto Figure 2.8.1		Accept with modification	Steps 1,2 and 3 are already included in Figure 2.8.1. - it would be impractical to include all titles from the steps onto Figure 2.8.1. However, we redrafted the description of the steps in order to improve clarity.
2h_G_010	New Zealand	2.8.1	4735	4735	Decision tree. It appears that as long as a country's FMRL is based on a projection, there is no requirement to have "transparent and verifiable activity data". But the text in STEP 1.3 suggests that only the FAO data step needs to be skipped.		Accept	Text is redrafted in order to improve clarity
2h_G_011	New Zealand	2.8.1	4736	4737	Step 3 in figure 2.8.1 could be clearer, i.e. usually only a proportion of HWP will result from D. Most will result from harvest.		Reject	Step 3 in Figure 2.8.1 reflects the requirements of Decision 2/CMP.7. As the decision tree gives guidance on selection of the correct tier method and at step 3 only HWP for material use is left to be allocated. This means that at this stage, only HWP originating from deforestation are to be allocated to Tier 1 (i.e. instantaneous oxidation).
2h_G_012	New Zealand	2.8.1.1	4785	4788	This is a very clear introduction to what the section covers - the Guidance would be improved if other sections were introduced in a similar way.		Reject	The authors acknowledge the first part of the comment. Indeed, it was the objective to include an introduction in each section with the aim to give clear guidance.
2h_G_013	New Zealand	2.8.1.1	4792	4793	It doesn't seem like good practice to exclude posts and poles or sleepers just because FAO do not include them under one of the three categories. They are wood products with long service lives; there is no reason to arbitrarily exclude them from accounting if a country maintains data on their production..		Reject	Paragraph 29 of Decision 2/CMP.7 defines HWP to be included in the accounting and the guidance on HWP presents a method to implement this decision. Internationally agreed FAO classification is also used in IPCC 2006 GL.

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2h_G_014	Canada	2	4800	4802	This figure rightly reflects that Other Industrial Roundwood (e.g. used for poles, posts) is a category of raw material that can also be treated as a semi-finished or finished product. It should be noted somewhere in the text that countries can include this category at least through Tier 3 estimates if they so wish - i.e. they do not have to assume that it is subject to instantaneous oxidation as appears to be the approach implicitly assumed here. In fact, it can make sense that they include it in Tier 2 estimates using the half-life specified for sawnwood, as this will be a more accurate estimation of emissions that assuming instantaneous oxidation. FAO data is available. A country would have to ensure no double counting.		Reject	Paragraph 29 of Decision 2/CMP.7 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. "Other industrial roundwood" is not covered by the decision, which forms the basis of this guidance, which presents a default method to implement the decision taking into account the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL.
2h_G_015	Canada	2	4800	4802	It should be noted wood pulp can sometimes be treated, from a country perspective, as a semi-finished product. This occurs when pulp is produced by the country and exported (i.e. it is not used in domestic production of paper). In this case the country should include this "market" pulp in the paper category, where data on this exported pulp exist, and ensuring no double counting.		Reject	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those categories in the accounting. Furthermore, section 2.8.1 provides a default method for estimating HWP contribution originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for those specified HWP categories. It is based on the internationally agreed FAO classification that is also used in IPCC 2006 GL. Please see also lines 4839-4842 on the inclusion of the commodity "wood pulp".

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2h_G_016	New Zealand	2.8.2	4801	4802	Slash may be directly linked with Wood pulp? I.e. may not be reported in Roundwood.		Reject	This is correct. However, Figure 2.8.2 shows a simplified scheme of the forest wood chain based on FAO classification and definitions. It does not intent to illustrate the entire process chain. Examples of process chains are illustrated in Figure 2.8.3. Furthermore, slash is included in forest carbon pool estimates and is not covered by HWP according to 2/CMP.7.
2h_G_017	Finland	2.8.1.1	4810	4821	Definitions for the HWP categories are given and Decision 2/CMP.7 is referred to. Since the decision does not give definitions, propose to omit the reference and give the definitions as examples. Countries may define the HWP categories using country-specific definitions.		Reject	Paragraph 29 of Decision 2/CMP.7 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. A common understanding of the HWP categories is required to ensure consistency and integrity of the estimates. Hence, the guidance takes into account the internationally agreed FAO classification that is applied also in IPCC 2006 GL and includes the definitions. Nevertheless, countries are encouraged to use country-specific activity data for estimating HWP contribution (please see lines 5226-5228 and further guidance in section 2.8.4.1).

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2h_G_018	Switzerland	2.8.1.1	4810	4842	In our view, it is not clear whether the three HWP default categories (sawnwood, wood-based panels and paper and paperboard) can be extended by additional categories or subcategories, of course under the assumption that no double counting occurs.		Reject	Paragraph 29 of Decision 2/CMP.7 clearly states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those categories in the accounting. The guidance on HWP presents a methods to implement Decision 2/CMP.7. It is, amongst others, based on the internationally agreed FAO classification that is also used in IPCC 2006 GL. Please see also lines 4825-4834. As furthermore stated in section 2.8.3.1 (lines 5225-5228), "Parties are encouraged to use country-specific activity data comprising further items of the HWP subcategories as listed in Table 2.8.1. More information can be obtained in Section 2.8.4.1."
2h_G_019	Canada	2.8	4816	4816	Many HWP stats use nominal volume when reporting quantities in volume units. It would be very helpful if the document included a table, or cited a reference, of the conversion factors used to convert from nominal to solid volume in the compilation of stats for the FAO ForesStat database.		Accept	We revise text and add another reference in order to improve clarity.
2h_G_020	New Zealand	2.8.1.1	4820	4820	This sentence seems misplaced - should be before or after all three definitions?		Accept with modification	Text is edited in the light of the comment in order to improve clarity.
2h_G_021	Canada	2.8	4824	4824	Better to clearly indicate the moisture content assumption implicit in the reported mass units, so that the mass of water can be factored out; e.g. metric tonnes air-dry (10% moisture content) or metric-tonnes oven-dry (0% moisture content) or ...		Reject	Please see Table 2.8.1. Carbon conversion factors are already provided for air dry density basis to be used for activity data derived from statistics, such as FAOSTAT.

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2h_G_022	Canada	2.8	4826	4825	Other Industrial Roundwood (e.g. poles, posts) and "market" Pulp (i.e. pulp exported by a country) can also be considered as semi-finished products produced in a country. Other Industrial Roundwood should be included with the sawnwood category. Market Pulp should be included with the paper category where data on this exported pulp exist. In both cases the country should ensure no double counting.		Reject	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. The guidance on HWP presents a default method to implement this decision. It is based on the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL. "Other industrial roundwood" by definition is not included in the commodity "sawnwood"; "market pulp" is also not included in "paper and paperboard", but rather constitutes the feedstock for paper production; its inclusion for the sake of Decision 2/CMP.7 would result in double counting (Please see lines 4839-4842)
2h_G_023	EU	2.8.1.1	4836	4837	Figure 2.8.3 does not give an accurate description of the wood flow. Hence, wood chips constitute an input not only for wood-based panels and energy production, but also for pulp and thus paper production (see line 4863).		Accept with modification	Figure 2.8.3 shows examples and does not intend to illustrate the entire process chains. Please see also explanation on wood chips in lines 4845-4848. However, we modify the text in order to improve clarity.

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2h_G_024	Finland	2.8	4836	4837	Figure 2.8.3: Consider adding an arrow from Wood chips (coming from sawlogs) to Wood pulp illustrating the strong integration between the production processes of sawmilling (and mechanical wood processing in general) and pulp&paper.		Reject	It is an example, not a complete overview. (See explanation in text line 4845-4848. Transparent and verifiable data reliable data are essential. Wood pulp from e.g sawnlogs and veneer logs are hampered by difficulties and uncertenties in determining sources and multiple uses.)
2h_G_025	Canada	2.8	4841	4842	It should be noted wood pulp can sometimes be treated, from a country perspective, as a semi-finished product. This occurs when pulp is produced by the country and exported (i.e. it is not used in domestic production of paper). In this case the country should include this "market" pulp in the paper category, where data on this exported pulp exist, and ensuring no double counting.		Reject	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. Section 2.8.1 provides a default method for estimating HWP contribution originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for those specified HWP categories. It is based on the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL. Please see also lines 4839-4842 on the inclusion of the commodity "wood pulp".

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2h_G_026	New Zealand	2.8.1.1	4843	4843	"Forest harvesting" is awkward. Suggest rephrase as "...commodities representing the raw materials eventually used as feedstocks for...".		Accept	The text is changed accordingly.
2h_G_027	New Zealand	2.8.1.1	4845	4848	But presumably if there is country-specific data to show that wood chips come from short rotation plantations and are exported for conversion to paper, they could be included?		Reject	In case HWP originate from lands which are not accounted for under forest activities (Article 3, paragraphs 3 and 4, see further guidance presented in section 2.8.1.2, 4974-4987), they could not be included according to paragraph 27 of Decision 2/CMP.7. Furthermore, section 2.8.1 provides a default method for estimating HWP contribution originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the specified HWP categories as set out in Decision 2/CMP.7.
2h_G_028	New Zealand	2.8.1.1	4857	4857	"In production..." in the context of this sentence means "in the data included in the FAOstat Production tables", but by dropping the definitions straight in from the FAO year book, the context is lost.		Reject	The definition of industrial roundwood is a direct quote from FAO 2010, which is need to implement the guidance as given in section 2.8.1. See further clarification on the meaning of the word "production" also in FAO 2010.

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2h_G_029	Japan	2.8.1.1	4862	4863	Figure 2.8.2(4800-4802) indicates that "Other Industrial Roundwood" is not included in HWP, but its definition is not clear here. It is advisable to explain what is "Other Industrial Roundwood" including the definition such as poles, posts, etc. between the line 4862 and 4863.		Accept with modification	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. Figure 2.8.2 shows a simplified scheme of the forest wood chain based on FAO classification and definitions. For further clarification on the definition of relevant commodities (i.e. production feedstock), please see FAO as stated in lines 4838-4842. In order to improve clarity we add another reference in the relevant paragraph.
2h_G_030	New Zealand	2.8.1.1	4865	4866	Dissolving wood pulp is used to make cellulose - does this qualify as paper? Similar issue for "transparent paper" products - should they be excluded, just because Durban used the word "Paper"?		Reject	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. The guidance on HWP presents a default method to implement Decision 2/CMP.7. It is based on the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL (inter alia in order to avoid double counting). Please see also lines 4839-4842 on the inclusion of the commodity "wood pulp".

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2h_G_031	New Zealand	2.8.1.1	4866	4875	<p>It may be convenient for analysts to have all the data required for international comparisons and global calculations in an accessible international database, but that shouldn't be a requirement or a goal. This Guidance is to facilitate national reporting - no other part of the inventory suggests that a country's data should be publicly available in this way. Too much is being made of the phrase "transparent and verifiable" as it appears in the Durban agreement with respect to HWP. Transparency simply means that reported information can be traced back to the underlying data through a logical set of procedures that summarize the data. Accuracy and Completeness are also important IPCC principles that should not be sacrificed just to make global analyses easier.</p>		Accept with modification	<p>Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool.</p> <p>The guidance on HWP presents a default method to implement Decision 2/CMP.7. It is based on the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL (inter alia in order to avoid double counting).</p> <p>The intention of the text in question is to clarify on the requirement of available transparent and verifiable activity data, not on the use of any activity data to be applied for estimating HWP contribution (both country-specific or from international organizations). On the contrary, countries are encouraged to use country-specific activity data for estimating HWP contribution (and this data not necessarily needs to be publically available) (please see lines 5226-5228 and further guidance in section 2.8.4.1). However, the guidance is amended in order to improve clarity.</p>

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2h_G_032	Austria	2.8.1.1.	4871	4875	<p>Tier 3 allows in general for country-specific activity data, regardless of whether they have been published in databases of international organisations.</p> <p>Reference to good practice should therefore not be limited to "publicly available databases of international organisations". Austria proposes deletion of this sentence, as it does has no value added.</p>		Accept with modification	<p>Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool.</p> <p>The guidance on HWP presents a default method to implement Decision 2/CMP.7. It is based on the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL (inter alia in order to avoid double counting).</p> <p>The intention of the text in question is to clarify on the requirement of available transparent and verifiable activity data, not on the use of any activity data to be applied for estimating HWP contribution (both country-specific or from international organizations). On the contrary, countries are encouraged to use country-specific activity data for estimating HWP contribution (and this data not necessarily needs to be publically available) (please see lines 5226-5228 and further guidance in section 2.8.4.1). However, the guidance is amended in order to improve clarity.</p>

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2h_G_033	Switzerland	2.8.1.2	4881	4939	We would appreciate a clear indication about wheter it is allowed to account for HWP orginating from exported roundwood (e.g. Switzerland accounts for HWP produced in Germany with Swiss wood), and if so under which conditions (e.g. tracebility of wood use in the importing land to avoid the accounting loop-whole of wood for energy, provide transparent and verifiable data).		Reject	As in general there is no transparent and verifiable information available on the origin and subsequent use of industrial roundwood in the importing country (e.g. annual German data on industrial roundwood imports from Switzerland originating from partiular forest activities accounted for under Articles 3.3 and 3.4 in Switzerland being used for sawnwood production in Germany), the conditions under which accounting would theoretically meet the requirements of Decision 2/CMP.7, in reality do not apply. See also see lines 4887-4888: "This section provides a default method on how to implement STEP 2 for estimating HWP contribution originating from forests that are accoutned for under the particular forest activities" and lines 4900-4904.

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2h_G_034	Sweden	2	4890	4904	What about non-domestic production of paper from exported pulp, paper made from recovered paper etc?		Noted	Please see lines 4887-4888: "This section provides a default method for estimating HWP contribution originating from forests that are accounted for" under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in Decision 2/CMP.7. To the knowledge of the authors, in general, there is no transparent and verifiable information available on the origin and subsequent use of pulp imports originating from particular forests accounted for under Articles 3.3 and 3.4 in the export country. See also see lines 4900-4904: "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." The commodity class of "recovered paper" is not covered by the aggregate commodity class of "paper and paperboard", but paper produced from fibre originating from recovered paper (feedstock), of course includes recycled fibre.

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2h_G_035	Canada	2.8	4891	4892	Lines 4857-4858 say that IRW is an aggregate category that includes pulpwood (and other industrial roundwood), in addition to sawlogs and veneer logs, but lines 4891-4892, 4907-4908 and 4937-4938 all say that domestically consumed IRW from domestic harvest is assumed to be feedstock only for sawnwood and panels. There appears to be a conceptual issue here, with some potential for double-counting of the pulpwood portion of IRW. It is not clear to me how, or if, the potential double-counting is avoided when applying the steps being described.		Accept with modification	As stated in lines 4887-4888, section 2.8.1.2 provides a default method to identify HWP originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in the decision 2/CMP.7. The presented default method does not assume that all <u>amounts</u> of industrial roundwood are being used for processing sawnwood and wood-based panels, but it only estimates the <u>share</u> of domestically consumed industrial roundwood which again is assumed to be used (by default) for processing sawnwood and wood-based panels. Thus, no double counting can occur. Nevertheless, the guidance text is rephrased in order to improve clarity.

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2h_G_036	EU	2.8.1.2	4899	4900	Again, wood chips are also an important input in the production of wood pulp.		Reject	This is correct. However, as stated in lines 4887-4888, "this section provides a <u>default</u> method on how to implement step 2 for estimating HWP contribution originating from forests that are accounted for under the particular forest activities". See also see lines 4897-4904: "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."
2h_G_037	Canada	2.8	4907	4908	Lines 4857-4858 say that IRW is an aggregate category that includes pulpwood (and other industrial roundwood), in addition to sawlogs and veneer logs, but lines 4891-4892, 4907-4908 and 4937-4938 all say that domestically consumed IRW from domestic harvest is assumed to be feedstock only for sawnwood and panels. There appears to be a conceptual issue here, with some potential for double-counting of the pulpwood portion of IRW. It is not clear to me how, or if, the potential double-counting is avoided when applying the steps being described.		Accept with modification	As stated in lines 4887-4888, section 2.8.1.2 provides a default method to identify HWP originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in the decision 2/CMP.7. The presented default method does not assume that all <u>amounts</u> of industrial roundwood are being used for processing sawnwood and wood-based panels, but it only estimates the <u>share</u> of domestically consumed industrial roundwood which again is assumed to be used (by default) for processing sawnwood and wood-based panels. Thus, no double counting can occur. Nevertheless, the guidance text is rephrased in order to improve clarity. Please see answer on comment 2h_G_035

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2h_G_038	Canada	2.8	4910	4914	It seems likely that some fraction of the IRW exported each year (IRW _{ex(i)}) is roundwood that was first imported rather than domestically harvested, so this equation probably involves some (possibly unavoidable) double-counting. Same thing can be said for equation 2.8.2		Reject	Equation 2.8.1 and 2.8.2 only calculate a share of feedstock for the particular HWP production originating from forests that are accounted for" under the particular forest activities. Furthermore, the default method (just like the tier 2 method described in section 2.8.3 and IPCC 2006 GL) is based on mass balances. Thus, mathematically, no double counting can occur.
2h_G_039	Canada	2.8	4937	4938	Lines 4857-4858 say that IRW is an aggregate category that includes pulpwood (and other industrial roundwood), in addition to sawlogs and veneer logs, but lines 4891-4892, 4907-4908 and 4937-4938 all say that domestically consumed IRW from domestic harvest is assumed to be feedstock only for sawnwood and panels. There appears to be a conceptual issue here, with some potential for double-counting of the pulpwood portion of IRW. It is not clear to me how, or if, the potential double-counting is avoided when applying the steps being described.		Accept with modification	As stated in lines 4887-4888, section 2.8.1.2 provides a default method to identify HWP originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in the decision 2/CMP.7. The presented default method does not assume that all <u>amounts</u> of industrial roundwood are being used for processing sawnwood and wood-based panels, but it only estimates the <u>share</u> of domestically consumed industrial roundwood which again is assumed to be used (by default) for processing sawnwood and wood-based panels. Thus, no double counting can occur. Nevertheless, the guidance text is rephrased in order to improve clarity. Please see answer on comments 2h_G_035 and 2h_G_037.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_040	New Zealand	2.8.1.2	4938	4939	Should explain why both apply - it is assuming that not only is some paper made from pulp that is imported, but some is made from pulp that was produced from wood chips that were derived from imported logs/semi-finished wood products/finished wood products. For countries that only import specialist products e.g. hardwood railway sleepers) this would be unlikely.		Accept with modification	Please see definitions in section 2.8.1.1 and Figure 2.8.3: industrial roundwood (i.e. pulpwood in this case) is feedstock for wood pulp. Wood pulp again is feedstock for paper. In order to meet the requirements of Decision 2/CMP.7 and to exclude wood originating from forests not account for under Art. 3, paragraphs 3 and 4, wood pulp produced from imported industrial roundwood, and paper produced from imported wood pulp are to be excluded by means of both equations. We revise text in order to improve clarity.
2h_G_041	Finland	2.8	4950	4950	Why is "shall" within quotation marks?		Accept	The quotation marks will be removed.
2h_G_042	Canada	2.8	4952	5013	Figure 2.8.4: first two boxes on the left column of this figure do not make much sense in the way they are presented, since they refer to lands that are not even accounted under KP, e.g. unmanaged forest. Suggest to remove these two boxes or to include some brief text explaining the role of these "not" accounted lands in the relationship illustrated in this figure, i.e. implications provided in lines 4974-4987 and 5011-5013 for lands not accounted neither under Art 3.3 nor Art 3.4-FM		Reject	Please see section 2.7.1 as referenced in line 4984-4985: "Depending on the countries' interpretation of FM (see Section 2.7.1) also HWP from managed forests not accounted under Art. 3.4 could enter the accounting framework (narrow definiton of forest management), which is why the second box in the figure is maintained. As also non treed lands could provide timber to the market (e.g. urban trees) being feedstock for HWP, the first box remains unchanged as well. Please see lines 4976-4979.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_043	New Zealand	2.8.1.2	4955	4958	If countries don't have a "track and trace" system, they are unlikely to be able to split harvest volume statistics between AR and FM activities.		Reject	In case countries don't have a "track and trace" system in place, they are encouraged to follow the guidance as provided (see lines 4921 ff.). Please see especially the guidance on how to discriminate harvest among different activities (lines 4988-5032 and 5033-5037).
2h_G_044	New Zealand	2.8.2	4970	4970	"data of harvesting discriminating among different activities" should read "data from harvesting split into different activities"		Reject	Neither does it change the meaning of the text nor does it add clarity, which is why text remains as is.
2h_G_045	Japan	2.8.1.2	4973		As the term "flux data" is used in many places of this chapter, "the gain-loss (i.e. flux data)" should be replaced by "the flux data".		Accept with modification	We add a reference to the text in order to improve clarity.
2h_G_046	New Zealand	2.8.1.2	4974	4987	Paragraph should be shortened and made clearer. More accurate to say "For most countries, the overwhelming majority of feedstock for HWP production will have originated from forest lands. However, statistics may include roundwood from lands not classified as managed forests for the purposes of Kyoto Protocol accounting (e.g. shelterbelts, urban parks, short rotation forests classed as cropland) and for some countries these sources may be significant. Countries are encouraged...etc"		Reject	By replacing the existing with the proposed text, relevant information would be lost (e.g. link to roundwood definition, figures and voluntary CM accounting). As the proposed text is not regarded to be more accurate by the authors, the text is left unchanged.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_047	New Zealand	2.8.1.2	4988	4990	Why is this talking about stock-difference when accounting is by first order decay? Perhaps state this is only for Tier 3?		Accept	In the context of the referenced text, the stock-difference method refers to the estimation of forest carbon stock changes. Please also see section 2.3.3, lines 1725-1726: "The carbon stock-difference method outlined by the 2006 IPCC Guidelines requires carbon stock inventories for a given land area, at two points in time." We revise the text in order to add clarity.
2h_G_048	New Zealand	2.8.1.2	4993	4994	Wouldn't the reported emissions from 3.3D lands be a better place to start?		Reject	It is the intention to give guidance on "estimating harvest fractions associated with the particular activities" not the emissions thereof.
2h_G_049	New Zealand	2.8.1.2	5030	5032	Stock-difference method - only relevant to Tier 3?		Accept	In the context of the referenced text, the stock-difference method refers to the estimation of forest carbon stock changes. We revise the text in order to add clarity.
2h_G_050	New Zealand	2.8.1.2	5038	5041	Harvested wood prior to the start of CP1 is irrelevant if the FMRL is based on a projection.		Reject	This is remark is correct (even wood harvested prior to the CP2 is irrelevant) and pertinent for accounting (See e.g. section 2.8.4 lines 5160-5165). In case the FMRL is not based on a projection, however, inherited emissions are to be estimated and this guidance could be needed. If the implication of this comment is to remove the text in question, then the suggestion is rejected.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_051	Canada	2.8	5044	5044	Values for activity j in equation 2.8.4 should consider the possible breakdown into "A/R, D and FM" instead of "ARD and FM", specially in the case of Parties using higher tiers.		Accept	We revise text accordingly.
2h_G_052	Canada	2.8	5049	5064	Equation 2.8.4: Terms of the equation should be better explained in section "where" in order to facilitate understanding, e.g. subscript j (AR/D or FM), $f_j(i)$ from eq. 2.8.3		Accept with modification	The terms have been described in the text where Equation 2.8.4 is described.
2h_G_053	New Zealand	2.8.1.2	5056	5056	Would be useful to explain why $fDP(i)$ is the product of the IRW and Paper factors for Paper.		Accept	Please see definitions in section 2.8.1.1 and Figure 2.8.3: industrial roundwood (i.e. pulpwood in this case) is feedstock for wood pulp. Wood pulp again is feedstock for paper. In order to meet the requirements of Decision 2/CMP.7 and to exclude wood originating from forests not account for under Art. 3, paragraphs 3 and 4, wood pulp produced from imported industrial roundwood, and paper produced from imported wood pulp are to be excluded by means of both equations. We add explanation in line 4941 in order to improve clarity.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_054	Finland	2.8.2	5072	5108	There is a possibility for a misunderstanding that there is no need to report emissions from deforestation due to tree removals. HWP is now one C pool as living biomass, and when it is said in this section that the HWP contribution is 0, a compiler may not report these emissions at all. Mentioning, under which category the emissions from D activity (D?) and HWP used for energy purpose (FM, AR, D?) will be reported would be useful. Links with other section may be useful, too.		Accept	Emissions (i.e. loss of carbon in the forest carbon pool) due to a deforestation event are always accounted for under the activity "Deforestation" (See Section 2.6). It is correct to assume that potential changes in the HWP pool (and associated CO2 emissions and removals) due to HWP originating from deforestation entering and leaving the HWP pool are not reported. However, for the sake of transparency, it is suggested, to report the amounts of harvest originating from deforestation (see proposed reporting table 11A, i.e. "origin of wood: harvest from deforestation")
2h_G_055	UK		5072	5108	Clarification would be welcome on accounting for HWP in the following circumstances: (1) use of imported HWP from non-KP countries for energy; (2) confirmation that all exported HWP should be accounted for on the basis of instantaneous oxidation. It would also be useful to confirm that emissions from HWP used for energy will not be accounted for at the point of combustion		Reject	As stated by Decision 2/CMP.7, paragraph 27, "Imported harvested wood products, irrespective of their origin, shall not be accounted for by the importing Party." Secondly, guidance on the treatment of exported wood is explained in detail e.g. in lines 5205-5210. The implications of accounting of emissions from HWP used for energy as set out in Decision 2/CMP.7, paragraph 31 are described in the first two paragraphs of this Section.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_056	Japan	2.8.2	5079	5083	The paragraph 16 of the annex to Decision 2/CMP.7 prescribed as "Emission from HWP already accounted for during the first commitment period on the basis of instantaneous oxidation shall be excluded." This is confirmed again at paragraph 2.(g)(iii), Annex II of Decision 2/CMP.8. When accounting the HWP during the second commitment period, some Parties may estimate the HWP of the first commitment period on the basis of instantaneous oxidation, but others may not because they will not report the contribution of HWP in the first commitment period. It will be so confusing. The idea of HWP accounting during the second commitment period should be made clear after the line 5083 for those Parties that will estimate the HWP in the first commitment period on the basis of instantaneous oxidation, drawing from the above two Decisions.		Accept with modification	Estimating and reporting of the HWP contribution on basis of Decisions 2/CMP.7 and 2/CMP.8 is relevant for CP2 only. As regards the treatment of HWP during CP1, please see the first two paragraphs of this Section, which have been revised in order to improve clarity.
2h_G_057	New Zealand	2.8.2	5089	5091	A party cannot use T1 if the FMRL is based on a projection, so whatever data they use is by definition "transparent and verifiable"?		Noted	Countries using a projected FMRL did include estimates on HWP contribution, which, by decision 2/CMP.6 have been subject to a technical assessment (See section 2.7.5.1) applying criteria as set out in the Annex of Decision 2/CMP.6.
2h_G_058	New Zealand	2.8.2	5092	5092	EDIT no need to put "shall" and "shall be" in quotes each time.		Accept	We remove quotation marks as suggested.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_059	United States of America	2	5092	5095	<p>It seems inappropriate to require HWP derived from deforestation to be instantly oxidized when data clearly show that it is not and Tier 2 and 3 methods recognize that it is not. Additionally, HWP in solid waste disposal sites are similar, but with different decay rates, and also should not mandate a Tier 1 approach.</p> <p>We assume the HWP for energy purposes is mandated as Tier 1 because the growing tree has added to the C stock, and when combusted for energy the C is released back to the atmosphere. This seems appropriate and reasonable, but seems to be ignored in the text. We recommend adding a discussion of the rationale for treating HWP for energy this way.</p>		Reject	Decision 2/CMP.7 form the basis of this guidance.
2h_G_060	New Zealand	2.8.2	5107	5108	<p>Why not just say that emissions from HWP in solid waste disposal sites are NOT accounted for, as Durban says?</p>		Reject	The Decision 2/CMP.7 forms the basis for the guidance, and text in paragraph 32 states that "where carbon dioxide emissions from HWP in SWDS are separately accounted for, this shall be on the basis of instantaneous oxidation".

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_061	New Zealand	2.8.3	5111	5112	Check for guidance as to when country-specific information is deemed good enough to replace Tier 2.		Noted	Decision 2/CMP.7 paragraph 30 states that "a Party may use country-specific data to replace the default half-lives specified above, or to account for such products in accordance with the definitions and estimation methodologies" as set out in section 2.8.4 "and any subsequent clarifications agreed by the Conference of the Parties, provided that verifiable and transparent activity data are available and that the methodologies used are at least as detailed or accurate as those prescribed above." The requirements to meet good practice when using country-specific information is explained in detail in section 2.8.4. Further guidance on potential uncertainties related to the use of Tier 3, please see also Section 2.8.6.
2h_G_062	Finland	2.8.3	5120	5129	Equation 2.8.5 is for a HWP category, not for total HWP pool, right? Please, change a word 'pool' to 'category' as already is e.g. for variable C(i)		Accept with modification	Please note that Equation is to be applied to all HWP to estimate the HWP pool and the changes thereof. However, it is correct that the equation is applied to each HWP category (HWPj) as specified in Equation 2.8.4. This is reflected in the description of the relevant parameters below the equation (i.e. k and Inflow (i)). However, we amended the current text to reflect the comment.
2h_G_063	New Zealand	2.8.3	5151	5153	FOD is fine for discards that are "burned, composted or transferred to SWDS", but not for recycled products. Is there guidance dealing with this?		Reject	No matter whether products have been produced from new or recycled fibre, the time of discard from the pool as described in the sentence in question only depends on the service life (i.e. half-life in case of FOD, please see also Section 2.8.3.2 and 2.8.4.2) of the particular product. Please also note that products from recycled fibre always appear as NEW products in the statistics, e.g. FAO.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_064	Sweden	2	5153		Thus, the amount of discarded products, including discarded products that are eventually recycled, is included in the outflow from the pool a certain year. Recycled products is then included in the inflow to the pool, maybe within the same year. So paper produced from recovered paper must in that case be included in the inflow to the paper products pool. The total inflow to the HWP-pool could in this way potentially become higher than the removal from the forests since carbon removed from the forest could enter the product pool several times. Recovered paper produced from imported paper can not be included as inflow by the producing country since it originates from non-domestic forests. So production of paper abroad from recovered paper originating from domestic forests shall be included in the inflow of the exporting country, is that correct?		Noted	The comment is correct; however on the conclusion in question that "production of paper abroad from recovered paper originating from domestic forests shall be included in the inflow" please see answer provided for comment 2h_G_034.
2h_G_065	New Zealand	2.8.3	5159	5159	"i = 1990 and C(1990) = 0".		Accept	We revise text accordingly.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_066	Canada	2.8	5160	5164	Why would countries not be required to include inherited emissions in a manner that is consistent with what they did in developing their FMRLs? Section 2.8.5 says countries are required to show methodological consistency between HWP in the FMRL and in the subsequent reporting, however this paragraph appears to suggest otherwise. e.g., Canada's FMRL was based on a BAU projection and includes emissions from a HWP pool that starts in 1990, but this paragraph specifically says that Canada should report HWP emissions using a pool that starts in 2013. I think the wording here needs to be modified to be consistent with the consistency principles discussed in section 2.8.5.		Reject	Please consider that a technical correction as described in section 2.7.6 could be applied also to HWP contribution to the FMRL (see lines 5581-5582). Hence, no change of the wording is required. Please note that Decision 2/CMP.7 is relevant for CP2 and subsequent CPs, starting from 2013, which is why estimating and reporting of HWP contribution is also only relevant from 2013 onwards. Please also differentiate between <u>method to estimate the pool</u> at the beginning of CP and <u>accounting for the pool changes during CP</u> : Similar to the estimation of emissions and removals from forest carbon pools under FM, which includes in the estimation of the the initial carbon pool also trees that have been grown beforehand, the initial HWP carbon pool at the beginning of the commitment period associated with FM includes products that have been produced before the commitment period.
2h_G_067	Japan	2.8.3	5163		To clarify the implication, "In this case," should be replaced by "In case a Party selects to exclude inherited emissions,".		Reject	A change of the text as proposed is not deemed to be necessary as the implication (as written in the text) clearly already refers to previous sentence.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_068	Japan	2.8.3	5164		As accounting by tier3 is not avoided, "or country-specific methods of Tier 3 in Section 2.8.4" should be added after "by means of Equation 2.8.5".		Reject	Please see section 2.8.4 on Tier 3 methods and relevant references to Section 2.8.3 and 2.8.5 in the first paragraph of 2.8.4. The sentence in question relates to Equation 2.8.5 which is relevant for Tier 2; in case Equation 2.8.5 is applied in a Tier 3 approach (e.g. in combination with country specific half-life information), please see relevant references in Section 2.8.4, e.g. lines 5253, 5254.
2h_G_069	New Zealand	2.8.3	5164	5164	"i = 2013 and C(2013) = 0." Why would a country include inherited emissions if it is optional? They can only be a source, never a sink. Allowing for this possibility just clutters the text.		Accept	We revise text accordingly (inclusion of "i = 2013 and C(2013) = 0."). A country could decide to include inherited emissions in the HWP estimates (both in FMRL and the reporting), in order to accurately reflect what the atmosphere sees.
2h_G_070	Finland	2.8	5165	5165	inherit OR inherited?		Accept	We change word to "inherited".
2h_G_071	New Zealand	2.8.3	5171	5180	Could state that this part is only relevant if you don't have AR data from 1990 or your FMRL was not based on a projection.		Reject	Text in paragraphs lines 5171-5180 states that activity data time series are available which is relevant for countries and not just for accounting for HWP originating from FM; paragraphs below Equation 2.8.6 already mention FMRL, so no further clarification appears to be needed.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_072	New Zealand	2.8.3	5189	5189	Sentence does not make sense. Other methods are not required if FMRL is a projection - C(2013) = 0.		Reject	Please see Decision 2/CMP.7 paragraph 16 "In the case the FMRL is based on a projection, a Party may choose not to account for the emissions from HWP originating from [...]". Inherited emissions therefore could be included in estimates for FMRL (please see also answer on comment 2h_E_100). As only in case of a projected FMRL inherited emissions cancel out in the accounting, other methods could be applied.
2h_G_073	New Zealand	2.8.3	5195	5197	I suppose if FMRL is a projection you can still choose to include inherited emissions, in which case you should say how they were included.		Accept	This is correct.
2h_G_074	Japan	2.8.3	5197		To clarify how to deal in the case of excluding Inherited emission, "In the case of excluding inherited emissions, it is good practice to provide information on how the HWP contribution in and after the year 2013 have been projected in FMRL." should be added after "included in the HWP estimates."		Reject	In general and in line with Decisions 2/CMP.6, 2/CMP.7 and 2/CMP.8, countries are required to provide information on how HWP have been considered in the FMRL. The information required is specified in Section 2.8.5 of the guidance (See esp. Lines 5557 ff.). Please note that this is relevant not only in case inherited emissions are excluded from the HWP estimation applying Tier 2 (It is also good practice to provide this information e.g. when applying Tier 3 flux data method including inherited emissions in FMRL).

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_075	Finland	2.8	5203	5203	Consider adding: converted into emissions/removals in GgCO ₂ yr ⁻¹ by...		Reject	Please note that changes in the carbon pool (i.e. carbon stock changes, see Decision 2/CMP.7 paragraph 29 "accounting shall be based on the changes in the HWP carbon pool") may result in emissions <u>or</u> removals (i.e. in case the carbon pool increases). Please see also KP and principles as set out in Decision 16/CMP.1.
2h_G_076	Finland	2.8	5214	5215	Table 2.8.1: Veneer sheets, Carbon fraction = 0.5. Isn't there any glue in veneer sheets?		Reject	There is no glue being used in veneer sheets. For further clarification of definitions of subcategories of wood-based panels (i.e. including veneer sheets) please see FAO 2010 as stated in line 4820 in section 2.8.1.1.
2h_G_077	Canada	2.8	5229	5229	The section title "Emission Factors" initially seems to be at odds with the section content, which is entirely focussed on half-life values (which, strictly speaking, do not describe a true emissions process) to be used in conjunction with Equation 2.8.5. The notion that half-lives and/or service lives are called "emission factors" in this context is not introduced until section 2.8.4.2 (lines 5479-5480). I suggest that this section (2.8.3.2) should also include an explicit statement that half-lives and service-lives are collectively referred to as "emission factors" in the context of this discussion.		Reject	Please note that "emission factor" follows the general terminology of IPCC (i.e. used to represent parameters used in the estimation of emissions) and has been used in the same context also in previous IPCC guidance. Please refer e.g. to the IPCC definition of emission factor in the Glossary of the IPCC 2006 GL.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_078	Finland	2.8	5239	5240	Table 2.8.2: Somewhere in the text should be mentioned that, when the activity data are taken from the FAO statistics, the half-life of paper means only the half-life of the actual paper product in the statistics, not the half-life of the wood fibres being the feedstock of recycled paper. Recycled paper grades have to be considered as NEW products with their own half-life. Otherwise an overestimate of the paper product pool will follow.		Accept	This comment would be correct, if the commodity "paper and paperboard" included the commodity "recovered paper". However, recovered fibre as included in the commodity "recovered paper" is feedstock for the production of the commodity "paper and paperboard". Thereby, any product included in the commodity "paper and paperboard" (i.e. including graphic papers; sanitary and household papers; packaging materials, etc, see definition in lines 4821 ff.) including recycled fibre, shows up as NEW product as suggested by the comment.
2h_G_079	New Zealand	2.8.3.2	5243	5243	HWPs exported to a particular country may be a small proportion of the importing country's consumption, so the weighted half life they are using may not be appropriate for HWPs imported from any particular country. Better to say that Parties are encouraged to use country-specific half-lives appropriate to the end uses of exported HWPs in the importing country".		Accept with modification	Use of country-specific half-life information both for domestic and/or exported HWP constitutes a Tier 3 approach. Guidance on how to derive and apply those is given in Section 2.8.4.2 (see especially Table 2.8.3), where we added text in the light of the comment.
2h_G_080	New Zealand	2.8.4	5272	5276	Use the same wording if referring to the same thing i.e. "default HWP commodities or their sub-categories" for both (i) and (ii).		Accept with modification	In this case, "disaggregated commodity items" represents a greater level of detail, such as "sawnwood made of beech of a certain dimension". In order to improve clarity of the text, we add an example.
2h_G_081	New Zealand	2.8.4	5295	5295	(Representative example). Phrases starting "In case..." have been used throughout the section but are not standard English. Line 5295 would be better as "In the case of inventory methods,..." or better still as "If inventory methods are used, no procedure...". Line 5304 would be better as "In cases where a Party applies..." or better still as "If a Party applies...".		Accept	We revise text accordingly.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_082	New Zealand	2.8.4	5325	5325	Forest Products Laboratory (2010). The link in the Reference list seems to be broken.		Accept	We revise text accordingly.
2h_G_083	Austria	2.8.4.1.	5329	5330	It is suggested to delete the last part of the sentence "Parties are encouraged to explain the differences between data used from national sources from these provided in international databases." The reasons are as follows: This statement relates to quality control and would trigger quite a significant amount of resources. It will depend on the significance of any such differences and the implications for the overall uncertainty whether such approach would be required or not. Usually such assessments, if appropriate are done as part of QA/QC. There is no specific reason why the general QA/QC guidance should not be sufficient.		Reject	Decision 2/CMP.7 (paragraph 30) requires countries to only use country-specific methods "provided that verifiable and transparent activity data are available and that the methodologies used are at least as detailed or accurate as those prescribed" [in Section 2.8.3, i.e. Tier 2 method]. To delete this sentence would result in the fact that there is no guidance on how to meet this requirement as set out in the Decision. Please see paragraph 28 stating that accounting "shall be on the basis of instantaneous oxidation" and paragraph 29 stating that accounting on the basis of the change in the HWP pool only "provided that transparent and verifiable activity data [...] are available".
2h_G_084	New Zealand	2.8.4.2	5371	5374	Increasing accuracy by using broader HWP categories doesn't seem logical. It probably does make sense in terms of transparency and efficiency.		Reject	The guidance text does not suggest that the accuracy increases by using broader HWP categories, it rather implicates that differentiating too many HWP categories in combination with varying emission factors (i.e. service life values) may lead to reduced accuracy.

<Review comments by governments on Second Order Draft of KP Supplement: Section 2.8>

ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_G_085	New Zealand	2.8.4.2	5484	5484	This section should discuss exported raw materials (logs, pulp and wood chips). It is reasonable to assume that exported pulp (for which both quantity and value are known) will be converted to paper - there is no reason to exclude this from accounting. Exported chips could be burnt, converted to panels or converted to paper, but there is likely to be information clearly indicating which is the case or unit values strongly suggest which is the case. Assuming that exported logs will all be burnt rather than converted to HWPs is not sensible - it should be possible for countries to include exported logs in accounting provided there are reasonable data/assumptions to support this. If the data and assumptions available are no worse than those used elsewhere in KP reporting, it doesn't make sense to revert to instantaneous oxidation.		Reject	Chapter 2.8 provides guidance including a default method (please see section 2.8.1 and 2.8.3) for estimating HWP contribution originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in Decision 2/CMP.7 (see paragraph 29: sawnwood, wood panels and paper). To the knowledge of the authors, in general, there is no transparent and verifiable information available on exported materials being used as feedstock for the subsequent processing in export markets. This differs country to country and year to year. Furthermore, no general source of information exists which fractions of those materials originate from the particular forests accounted for under Articles 3.3 and 3.4 in the export country on an annual basis. However, the guidelines state in lines 4900-4904 (Section 2.8.1.2): "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."

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2h_G_086	Sweden	2	5485	5485	This is unclear. Does the exporting country have to use the HL used by the importing country? or is it only when the exporting country uses country specific HL?		Reject	An exporting country should use the country-specific HLs used by the importing country only when the exporting country uses county-specific HLs. Please refer to Line 5204: "Under the Tier 2 method, Equation 2.8.5 is equally applied for domestically consumed as well as for exported HWP together with the same half-life parameters (See Section 2.8.3.2)."
2h_G_087	New Zealand	2.8.4.2	5486	5487	Same comment as line 5243: Better to say that Parties are encouraged to use country-specific half-lives appropriate to the end uses of exported HWPs in the importing country. Country-specific half lives used in the importing country may not be suitable.		Reject	Decision 2/CMP.7 footnote 6 specifies that "'In the case of exported HWP, country-specific data refers to country-specific half-lives and HWP usage in the importing country.'" Thus, the use of country-specific half-life does not depend on the end-use of the exported HWP category, as to the knowledge of the authors, in general, there is no method available on how to derive transparent and verifiable information on the use of exported materials as feedstock for the subsequent processing in export markets and/or their subsequent end-uses. However, the guidance provides in Table 2.8.3 an example on how to derive country-specific half-life information for HWP categories depending on market share (i.e. end-uses, such as construction sector). this is why the suggested change could not be implemented.

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2h_G_088	New Zealand	2.8.4.2	5488	5491	Hard to follow this sentence. "...in case..." should be "...in cases where...". Is it saying that if country A exports LVL to country B, but country B includes their domestically sourced LVL in a separate sub-product "Engineered beams", then country A cannot account for their LVL exports?		Accept with modification	The sentence is revised in order to improve clarity. The assumption that country A in the given example could not account for LVL is not correct, as country A could still apply default half-lives (given that exported HWP category is covered by Decision 2/CMP.7, which is the case in this example) and account for the exported LVL.
2h_G_089	Japan	2	5499	5554	In the case of FMRL is zero, this does not mean HWP in FMRL was calculated based on neither "Instantaneous oxidation" nor "Inclusion of the HWP pool on the basis of modeled projections under a 'business as usual' scenario". In order to make clear the situation of a party used "zero" as FMRL for future works of compiling or reviewing inventory, this issue should be captured in the KPSG . Please add a footnote explaining above issue in this section.		Reject	Decision 2/CMP.6 requested Parties to inter alia submit descriptions of how HWP were considered in the construction of the FMRL. This is already indicated in line 5500 and in the footnote 137. Please see also table of the Appendix of the Annex of Decision 2/CMP.7 as referred to by footnote 138.
2h_G_090	Japan	2.8.5	5507	5508	In Japan's submission on information on the FMRL in February 2011, the projection on FMRL does not include HWP. This does not mean Japan chose instantaneous oxidation for the projection of HWP part. The context here and 3) of Box 2.7.3 are irrelevant. Therefore, "and was chosen ...as described in Box 2.7.3 " should be deleted.		Accept	Text is edited in the light of the comment in order to improve clarity.
2h_G_091	Japan	2.8.5	5511		"1) and 2)" should be replaced by "1)a) and 1)b)", and "Box2.7.5.1" should be replaced by" Box2.7.3", for correction.		Accept	This is correct and text will be redrafted as suggested.
2h_G_092	Japan	2.8.6	5651	5653	The source and author should be cited for "The semi-finished HWP... results in an estimated deviation of the reported values between -25% to +5%."		Accept	This represents an expert judgment of the authors (i.e. expert from Data and Statistics Unit of UNECE/FAO Forestry and Timber Section); the text is amended accordingly.