

# CHAPTER 3

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## CROSS-CUTTING GUIDANCE ON REWETTED ORGANIC SOILS AND RESTORED PEATLANDS

### **Coordinating Lead Author**

Dominique Blain (Canada), Daniel Murdiyarso (CIFOR)

### **Lead Author**

John Couwenberg (EC/WI/Germany/Netherlands), Osamu Nagata (Japan), Florence Renou-Wilson (Ireland),  
Andrey Sirin (Russia), Maria Strack (Canada), Helena Eeva-Stiina Tuittila (Finland), David Wilson (Ireland)

### **Contributing Author**

Christopher David Evans (UK), Faizal Parish (Malaysia), Maya Fukuda (TFI TSU)

### **Review Editor**

Jens Leifeld (Switzerland), Maria Jose Sanz Sanchez (FAO)

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## 77 **3 CROSS-CUTTING GUIDANCE ON REWETTED** 78 **PEATLANDS AND ORGANIC SOILS**

### 79 **3.1 INTRODUCTION**

#### 80 **What is rewetting, restoration, rehabilitation and how they affect GHG**

81 For the purpose of this chapter, rewetting, restoration and rehabilitation are understood as follows:

82 Wetlands are lands characterised by water saturation of the soil dominating hydrological and biogeochemical  
83 processes. Rewetting is the deliberate action of raising the water table on drained land to re-establish such  
84 saturated conditions, e.g. by blocking drainage ditches or disabling pumping facilities.

85 Rewetting may be accompanied by restoration, which is the permanent re-establishment of hydrological and  
86 biogeochemical processes characteristics of saturated soils, as well as of the vegetation cover that pre-dated the  
87 disturbance of these areas (FAO 2005, Nellemann & Corcoran 2010). Re-establishing the vegetation cover on  
88 rewetted soils is necessary to reinstate the ecosystem sink functions that ultimately lead to soil C sequestration.  
89 Although restoration, e.g. of vegetation cover, may take place on undrained sites, in the majority of cases  
90 restoration is accompanied by rewetting.

91 While the focus of this chapter is on rewetted peatlands and organic soils, restoration and wet management  
92 practices on undrained organic soils are also considered but no default guidance is provided.

93 Rehabilitation or reclamation is the re-establishment, on formerly drained sites, of some of – but not necessarily  
94 all - the hydrological, biogeochemical and ecological processes and functions that characterized pre-drainage  
95 conditions. As such, rehabilitation can involve a large variety of practices on formerly drained peatlands or  
96 organic soils, which may or may not include rewetting. Rehabilitation as an activity separate from rewetting  
97 (with or without restoration) is not covered by this chapter (FAO 2005, Nellemann & Corcoran 2010).

98 The biogeochemical processes responsible for GHG fluxes from wetlands are controlled by water level position  
99 (Reddy & DeLaune 2008, pages 162-163); therefore rewetting leads to changes in GHG fluxes from peatlands  
100 and organic soils. Generally rewetting decreases CO<sub>2</sub> emissions compared to the drained state, and under certain  
101 conditions leads to the recovery of a CO<sub>2</sub> sink function (Komulainen et al., 1999, Tuittila et al., 1999,  
102 Waddington et al., 2010). After a vegetation succession promoted by rewetting, CO<sub>2</sub> sink may reach the level  
103 typical of undrained wetlands. However, during the first years after restoration the ecosystem sink can be  
104 significantly larger (Soini et al., 2010, Wilson et al., 2012).

105 Rewetting generally increases CH<sub>4</sub> emissions (e.g. Augustin & Chojnicki 2008, Waddington & Day 2007),  
106 although in some cases lower emissions have been measured (Tuittila et al., 2000, Juottonen et al., 2012)  
107 compared to the drained state. Everything else (vegetation composition, site fertility) being equal, generally CH<sub>4</sub>  
108 emissions from rewetted sites are comparable to undrained sites. N<sub>2</sub>O emissions in turn rapidly decrease close to  
109 zero after rewetting (Augustin et al., 1998; Wilson et al., in press).

#### 110 **Scope of this guidance: wetland types covered, gases, pools, relevant classifiers**

111 The guidance provided in this chapter will include rewetting and restoration of wetlands on peat or organic soils,  
112 with a focus on the soil pool. Peatlands and organic soils can also support perennial woody vegetation. To avoid  
113 repeating guidance already provided, wherever appropriate the reader will be referred to existing guidance in the  
114 *2006 IPCC Guidelines*, especially on C stock changes in the woody biomass and dead wood pools.

115 Contrary to most ecosystems, the distinction between C pools in some peatlands can be difficult, especially  
116 between the herbaceous biomass (mosses, sedges, grasses), the dead organic matter derived from this biomass  
117 and soil pools. For example, the dead portion of mosses characteristic of many peatlands could be included in the  
118 dead organic matter or soil pool. This ecosystem component cannot be ignored as it is essential in the restoration  
119 of the ecosystem sink function that in turn results in the sequestration over time of very large quantities of carbon.  
120 Because the default emission factors in this chapter were all derived from flux measurements over peatlands or  
121 organic soils with moss and/or herbaceous vegetation, these default EFs integrate all C fluxes from the soil and  
122 these non-woody vegetation components. In all cases the guidance in this chapter will clarify which C pools are  
123 included in default EFs.

124 In this chapter boreal and temperate peatlands are divided into nutrient poor and nutrient rich peatlands (Rydin &  
125 Jeglum 2006). Most nutrient poor peatlands, whether undrained or rewetted, receive water and nutrients mainly  
126 from precipitation, while nutrient rich peatlands are generally also fed by water from the surrounding or  
127 underlying mineral soil.

128 Tropical peatlands include a great variety of different peatland ecosystems, from papyrus dominated sites in  
129 Africa to peat swamp forests in South East Asia. In general much less information is available for tropical  
130 peatlands than for temperate or boreal ones.

131 Rewetting activities in (sub-)tropical regions have been reported from the USA, South Africa and Indonesia  
132 (Schumann & Joosten 2008). Southeast Asia harbours the largest extent of tropical peatlands (Page et al., 2011)  
133 and several attempts at large scale rewetting have been undertaken here. Although successful rewetting of  
134 peatlands or organic soils in (sub-)tropical regions has been demonstrated, flux data from such sites are lacking.  
135 Tropical peatland restoration is still in its infancy, and basic information is lacking on restoration practices and  
136 outcome. Therefore, a default EF for rewetted tropical organic soils or peatlands was developed based on a  
137 conceptual approach. No default EF could be developed for restored tropical peatlands; flux values from  
138 undrained (pristine) peatlands were compiled for limited sites in Southeast Asia and Latin America and are  
139 provided in Appendix 3.1. It is *good practice*, where significant areas of tropical or sub-tropical peatlands or  
140 organic soils have been rewetted or restored, to develop science-based, documented, country-specific emission  
141 factors for CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O emissions.

142 Generally the likelihood of fire occurrence in rewetted ecosystems is low. There continues to be insufficient  
143 scientific evidence to support the development of default factors for the emission of any greenhouse gas  
144 specifically due to soil burning. The conceptual approach provided in this chapter identifies soil burning as an  
145 emission source for all greenhouse gases. Guidance recommends developing domestic emission factors where  
146 soil burning is a non-negligible source of emissions.

147 In keeping with its focus, this chapter will provide generic guidance for higher tiered methodology on undrained  
148 inland organic soils, peatlands undergoing wet management or restoration not necessitating rewetting.

### 149 **How to use guidance in this chapter and relationship to reporting categories**

150 Depending on circumstances and practices, rewetting and restoration may or may not involve a change in land  
151 use. Hence pre- and post-rewetting land use of peatlands and organic soils can vary according to national  
152 circumstances, and be reported under forest land, cropland, grassland or wetlands. It is recommended to consider  
153 this guidance as common to all reporting categories. In particular, the guidance in this chapter does not  
154 recommend or involve specific transition periods; countries can apply the existing transition period of  
155 appropriate land use categories to rewetted peatlands or organic soils. Because the functioning of these  
156 ecosystems has already been deeply altered, reporting rewetted peatlands or organic soils as unmanaged land is  
157 not consistent with *good practice*.

158 In this chapter, unlike in drained peatlands of Chapter 2, former ditches are included as a part of rewetted sites  
159 and not treated separately. High spatial variation in microtopography, water level and consequently in GHG  
160 fluxes is typical to pristine peatlands (Strack et al., 2006, Laine et al., 2007, Riutta et al., 2007, Maanavilja et al.,  
161 2011). In rewetting this heterogeneity is recreated; in rewetted sites blocked ditches form the wetter end of the  
162 variation (Strack & Zuback 2012, Maanavilja et al., submitted).

163

## 164 **3.2 GREENHOUSE GAS EMISSIONS AND** 165 **REMOVALS FROM REWETTED PEATLANDS** 166 **AND ORGANIC SOILS**

167 Equation 2.3 in Chapter 2, Volume 4 of the *2006 IPCC Guidelines* illustrates how emissions and removals of  
168 carbon-containing GHGs from an ecosystem can be calculated from the sum of C stock changes in each of the  
169 ecosystem carbon pools. This chapter provides additional guidance specifically on the soil pool – term  $\Delta C_{so}$  of  
170 equation 2.3 - in particular for organic soils or peat soils. When rewetting of organic soils or peatland restoration  
171 practices also involve C stock changes in woody biomass or DOM pools, the appropriate default assumptions  
172 will be provided along with references to existing equations in the *2006 IPCC Guidelines* for the Tier 1  
173 estimation of C stock changes for these pools.

174 With respect to the soil pool, this chapter elaborates on the estimations of CO<sub>2</sub> emissions or removals and CH<sub>4</sub>  
175 emissions from organic or peat soils, which can occur simultaneously on rewetted organic soils or restored  
176 peatlands, and be of comparable magnitude.

177

178 In the context of this chapter, equation 3.1 below replaces equations 2.24 and 2.26 in Chapter 2, Volume 4 of the  
179 *2006 IPCC Guidelines*; equations 2.24 and 2.26 implicitly assumed that organic soils can only lose carbon, while  
180 in fact restored peatlands can accumulate soil organic carbon, as exemplified with the very large C stocks in

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181 existing organic or peat soils. Equation 3.1 reflects the fact that the net C stock change of rewetted organic (or  
182 peat) soils results from net gains (or losses) of C resulting from the balance between CO<sub>2</sub> and CH<sub>4</sub> emissions and  
183 removals.

184 In large carbon pools such as organic or peat soils, net CO<sub>2</sub> emissions or removals are more accurately measured  
185 directly as a CO<sub>2</sub> flux (an emission is a positive flux, a removal a negative flux), as opposed to being derived  
186 from a change in C stocks. Likewise, CH<sub>4</sub> emissions are generally measured as fluxes. In this chapter these  
187 fluxes are denoted CO<sub>2</sub>-C and CH<sub>4</sub>-C, for the net C flux as CO<sub>2</sub> and as CH<sub>4</sub> respectively. This notation is  
188 consistent with that used in Chapter 7, Volume 4 of the *2006 IPCC Guidelines*. From here on equations will  
189 generally use the form flux = activity data x emission factor.

190 **EQUATION 3.1**  
191 **NET C FLUX FROM REWETTED PEATLANDS AND ORGANIC SOILS**

$$192 \Delta C_{\text{rewetted org soil}} = \text{CO}_2\text{-C}_{\text{rewetted org soil}} + \text{CH}_4\text{-C}_{\text{rewetted org soil}}$$

193 Where:

194  $\Delta C_{\text{rewetted org soil}}$  = net C flux to or from rewetted organic or peat soils (tonnes C yr<sup>-1</sup>)

195  $\text{CO}_2\text{-C}_{\text{rewetted org soil}}$  = net flux of CO<sub>2</sub> -C (emissions or removals) from the rewetted organic or peat soil  
196 (tonnes C yr<sup>-1</sup>)

197  $\text{CH}_4\text{-C}_{\text{rewetted org soil}}$  = net flux of CH<sub>4</sub> -C (commonly emissions) from the rewetted organic or peat soil  
198 (tonnes C yr<sup>-1</sup>)

199

### 200 3.2.1 CO<sub>2</sub> Emissions and Removals by Rewetted Peatlands 201 and Organic Soils

202 CO<sub>2</sub>-C emissions/removals by rewetted peatlands and organic soils have the following components:

203 **EQUATION 3.2**  
204 **CO<sub>2</sub>-C EMISSIONS/REMOVALS BY REWETTED PEATLANDS AND ORGANIC SOILS**

$$205 \text{CO}_2\text{-C}_{\text{rewetted org soil}} = \text{CO}_2\text{-C}_{\text{composite}} + \text{CO}_2\text{-C}_{\text{DOC}} + \text{CO}_2\text{-C}_{\text{soil burn}}$$

206 Where:

207  $\text{CO}_2\text{-C}_{\text{rewetted org soil}}$  = CO<sub>2</sub>-C emissions/removals by rewetted peatlands and organic soils, tonnes C yr<sup>-1</sup>

208  $\text{CO}_2\text{-C}_{\text{composite}}$  = CO<sub>2</sub>-C emissions/removals from the soil and non-woody vegetation tonnes C yr<sup>-1</sup>

209  $\text{CO}_2\text{-C}_{\text{DOC}}$  = CO<sub>2</sub>-C emissions from dissolved organic carbon exported from rewetted peatlands or organic  
210 soils, tonnes C yr<sup>-1</sup>

211  $\text{CO}_2\text{-C}_{\text{soil burn}}$  = CO<sub>2</sub>-C emissions from soil or peat burning on rewetted peatlands or organic soils, tonnes C  
212 yr<sup>-1</sup>

213

#### 214 On-site CO<sub>2</sub> emissions/removals

215 Since the default CO<sub>2</sub>-C EFs in this chapter are all derived from flux measurements (see Annex 3A.1), the CO<sub>2</sub>-  
216 C<sub>composite</sub> results from the net flux, emissions or removals, from the soil and non-woody vegetation taken together.  
217 CO<sub>2</sub> emissions are produced during the decomposition of the peat/soil by heterotrophic organisms and are  
218 strongly controlled by oxygen availability within the soil and by soil temperature. The contribution from non-  
219 woody vegetation occurs via the two processes of photosynthesis (CO<sub>2</sub> uptake) and autotrophic respiration (CO<sub>2</sub>  
220 emissions).

221 Consistent with the *2006 IPCC Guidelines*, the Tier 1 or default approaches assume that the woody biomass and  
222 DOM stocks and fluxes are zero on all lands except on forest land and on cropland with perennial woody  
223 biomass. But for these exceptions, rewetting organic soils or peatlands with no land-use change do not involve  
224 changes in woody biomass and DOM C. For rewetting or restoration on forest land or on cropland with woody  
225 crops, the woody biomass and DOM pools pool are potentially significant and should be estimated in a way  
226 consistent with the guidance provided in Chapters 2 (generic methods), 4 (Forest Land) and 5 (Cropland) in  
227 Volume 4 of the *2006 IPCC Guidelines*. Inventory compilers are directed to equations 2.7 and 2.8 and the

228 subsequent equations in that chapter which decompose C stock changes in the biomass pool or  $\Delta C_B$  into the  
229 various gains and losses components, including harvest and fires.

230 If re-wetting is accompanied by a change in land use that involves forests or cropland with perennial woody  
231 biomass, changes in C stocks in biomass and dead wood and litter pools are equal to the difference in C stocks in  
232 the old and new land-use categories (see Eq. 2.19, Chapter 2, Volume 4 of the *2006 IPCC Guidelines*). These  
233 changes occur in the year of the conversion (carbon losses), or are uniformly distributed over the length of the  
234 transition period (carbon gains). Default values for C stocks in forest litter can be found in Chapter 4 (Forest  
235 biomass), Chapter 5 (Cropland) and Chapter 2 (Table 2.2 for forest litter) in Volume 4, of the *2006 IPCC*  
236 *Guidelines*.

### 237 Emissions from burning

238 While the likelihood of fires on rewetted peatlands and organic soils is considered low (particularly in  
239 comparison to drained peatlands and organic soils), fire risk may still be considerable. Any emissions from the  
240 burning of biomass, dead organic matter as well as soil or peat ( $CO_2-C_{soilburn}$ ) should be included. Generic  
241 methodologies for estimating CO<sub>2</sub> emissions from the burning of vegetation and dead organic matter are  
242 provided in Chapter 2, Volume 4 of the *2006 IPCC Guidelines*, while methodologies specific to vegetation and  
243 DOM burning in Forest Land, Cropland, Grassland and Wetlands are provided in Chapters 3-6 in Volume 4 of  
244 the *2006 IPCC Guidelines*. Emissions from the burning of soil or peat should be estimated using country-specific  
245 emission factors.

### 246 Off-site CO<sub>2</sub> emissions: CO<sub>2</sub>-C<sub>DOC</sub>

247 CO<sub>2</sub>-C<sub>DOC</sub> is produced from the decomposition of dissolved organic carbon (DOC) lost from the peatland via  
248 aquatic pathways. In all types of peatlands and organic soils, including rewetted ones, DOC has been shown to  
249 be the largest component of waterborne carbon loss, that will be processed and almost entirely returned  
250 eventually to the atmosphere. There is some evidence to suggest that rewetting will return DOC fluxes to natural  
251 levels (e.g. Glatzel *et al.*, 2003, Wallage *et al.*, 2006, Waddington *et al.*, 2008). The importance of fluvial C  
252 export as a pathway linking the peatland C pool to the atmosphere is described in Chapter 2 and the various  
253 sources, behaviour and ultimate fate of the different forms of fluvial C following rewetting can be found in  
254 Annex 3.A2.

255

## 256 CHOICE OF METHOD

257 The decision tree in Figure 3.1 presents guidance in the selection of the appropriate Tier for the estimation of  
258 greenhouse gas emissions/removals from rewetted peatlands and organic soils.

### 259 Tier 1

260 Under Tier 1, the basic methodology for estimating annual C emissions/removals from rewetted peatlands and  
261 organic soils was presented in Equation 3.2 and can be compiled using Equations 3.3 and 3.4 where the  
262 nationally derived area of rewetted peatlands and organic soils is multiplied by an emission factor, which is  
263 disaggregated by climate region and where applicable by peatland nutrient status.

264 For temperate and boreal organic soils or peatlands, the basic approach makes no distinction between rewetted  
265 and restored sites and therefore the term ‘rewetted peatlands and organic soils’ is used throughout the default  
266 methodology to encompass both activities.

267 In addition, the basic methodology is based on the assumption of no transient period for rewetted peatlands and  
268 organic soils.

269

270

271

272

**EQUATION 3.3**  
**ANNUAL ON-SITE CO<sub>2</sub>-C EMISSIONS/REMOVALS FROM REWETTED PEATLANDS AND ORGANIC SOILS**

$$CO_2-C_{\text{composite}} = \sum_{c,p} [A \cdot EF_{CO_2}]_{c,p}$$

273 Where:

274  $CO_2-C_{\text{composite}}$  = CO<sub>2</sub>-C emissions/removals from rewetted peatlands and organic soils, tonnes C yr<sup>-1</sup>

275 A = land area of rewetted peatlands and organic soils in climate region *c*, peatland nutrient status *p*, ha

276  $EF_{CO_2}$  = CO<sub>2</sub>-C emission factor for rewetted peatlands and organic soils in climate region *c*, peatland  
277 nutrient status *p*, tonnes C ha<sup>-1</sup> yr<sup>-1</sup>

278

279

280

281

**EQUATION 3.4**  
**ANNUAL CO<sub>2</sub>-C EMISSIONS DUE TO DOC EXPORT FROM REWETTED PEATLANDS AND ORGANIC SOILS**

$$CO_2-C_{DOC} = \sum_c [A \cdot EF_{DOC\_rewetted}]_c$$

282

Where:

283

$CO_2-C_{DOC}$  = CO<sub>2</sub>-C emissions from DOC from rewetted peatlands and organic soils, tonnes C yr<sup>-1</sup>

284

A = land area of rewetted peatlands and organic soils in climate region *c*, ha

285

$EF_{DOC\_rewetted}$  = CO<sub>2</sub>-C emission factor from DOC, for rewetted peatlands and organic soils in climate region *c*, tonnes C ha<sup>-1</sup> yr<sup>-1</sup>

287

288 **Tier 2**

289

Tier 2 calculations use country-specific emission factors and parameters, spatially disaggregated to reflect regionally important practices and dominant ecological dynamics. It may be appropriate to sub-divide activity data and emission factors according to the present vegetation composition (Couwenberg *et al.*, 2011) or by land use prior to rewetting (e.g. forest, grassland, cropland, peatland).

293

Available datasets from rewetted peatlands and organic soils generally cover a period of 10 years or less after rewetting; for this reason it is difficult to identify clear temporal patterns in CO<sub>2</sub> fluxes. Available data demonstrate that the strength of the CO<sub>2</sub> sink may vary over a number of years. In the period immediately following rewetting, it is expected that peat oxidation rates are low as a consequence of the anoxic soil conditions, while most of the C sequestered is contained within the non-woody biomass pool (leaves, stems, roots). Over longer time frames (a few decades) a decrease in the amount of CO<sub>2</sub> that is sequestered annually might be expected (cf. Tuittila *et al.*, 1999, Yli-Petäys *et al.*, 2007, Soini *et al.*, 2010) as the peatland biomass pool eventually approaches a steady state C sequestration saturation point (Anderson *et al.*, 2008) typical of natural, undrained peatlands. Countries are encouraged to develop more detailed EFs for rewetted peatlands and organic soils that capture fully the transient nature of CO<sub>2</sub> fluxes in the time since rewetting and reflect the time needed for the ecosystem to reach CO<sub>2</sub> dynamics typical of natural, undrained peatlands.

304

Higher tier approaches may address changes in the woody biomass pool as fluxes instead of stock changes and integrate the woody biomass component with the other components of Equation 3.2. However, it is *good practice* to ensure that double counting does not take place in regard to the woody biomass and DOM pools on rewetted peatlands and organic soils. Data collection using eddy covariance techniques (EC tower) and chamber measurements are adequate at higher tiers; however when CO<sub>2</sub> flux data have been collected with such techniques the C stock changes in perennial woody biomass and woody DOM may already be included and should not be added a second time.

311

A Tier 2 approach to derive an estimation of emissions from the decomposition of DOC should utilise country-specific information if experimental data is available to refine the emission factor, especially with regard to various peatland types (e.g. raised bogs, blanket bogs, fens) under different precipitation regimes. Refined approaches to calculate  $EF_{DOC}$  are suggested below under Choice of EF/  $EF_{DOC\_REWETTED}$  /Tier 2&3. On-site flux measurements will not capture C losses as DOC so these losses should be estimated and added to the C balance. However if a stock difference method (such as soil subsidence) is used to derive CO<sub>2</sub>-C<sub>composite</sub> of equation 3.2, DOC losses are included in the subsidence data and should not be added a second time.

318

319 **Tier 3**

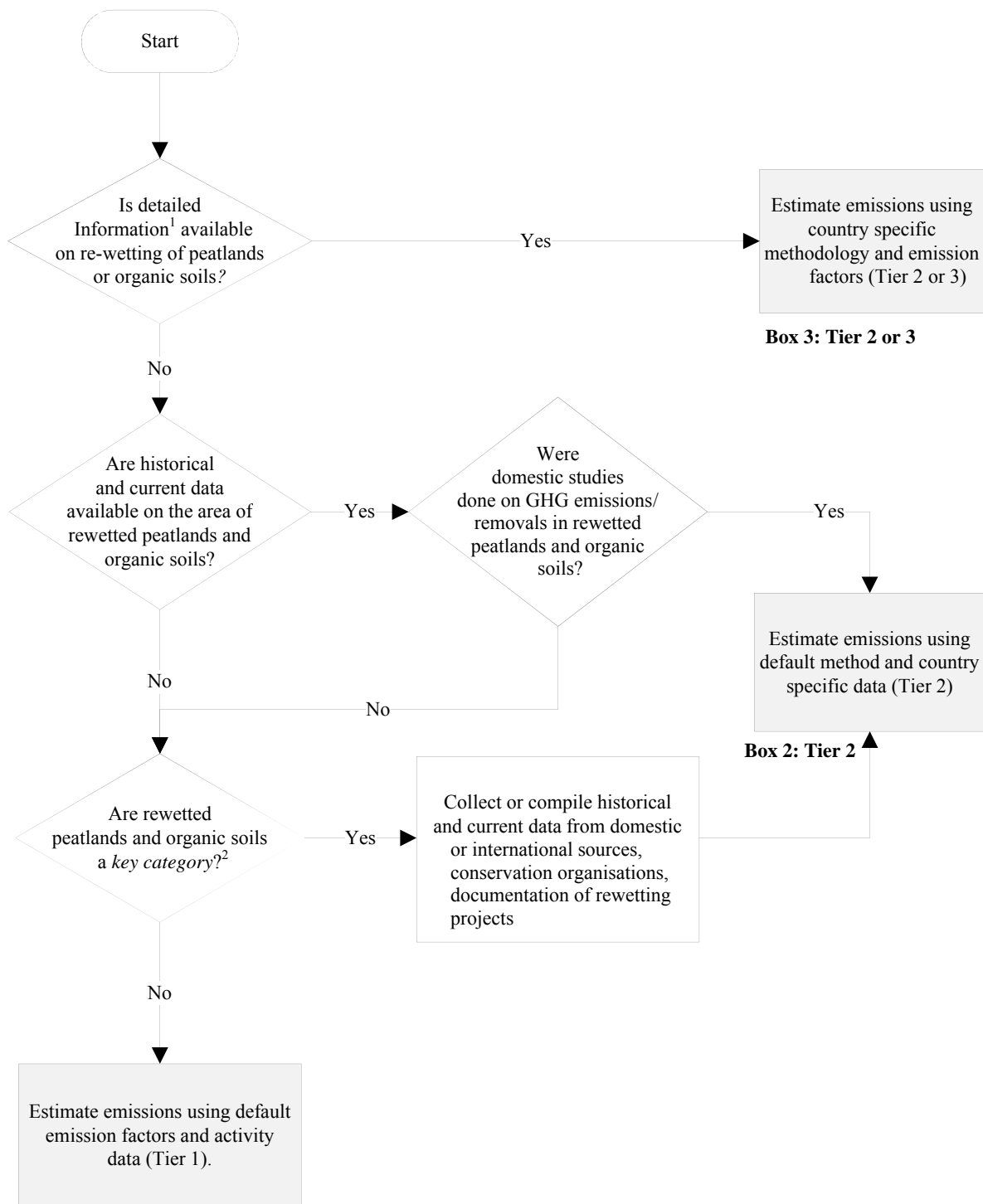
320

A Tier 3 approach involves a comprehensive understanding and representation of the dynamics of CO<sub>2</sub>-C emissions and removals on rewetted peatlands and organic soils, including the effect of site characteristics, peat type and depth, vegetation composition, soil temperature and mean water table depth. These could be integrated into a dynamic, mechanistic-based model or through a measurement-based approach (see choice of EF, Tier 3 below). These parameters could also be used to describe fluvial C (DOC) lost from the system using process-based models. A Tier 3 approach might also include the entire DOC export from rewetted sites and consideration of the temporal variability in DOC release in the years following rewetting, which will also be dependent on the rewetting or restoration techniques used.

328



329 **Figure 3.1** Decision tree to estimate CO<sub>2</sub>-C and CH<sub>4</sub>-C emissions/removals from  
 330 rewetted peatlands and organic soils.



**Box 1: Tier 1**

331

332 Note:

333 1. Detailed information typically includes national area of rewetted peatlands and organic soils disaggregated by ecosystem  
 334 with associated emission factors at high resolution.

335 2. A key source/sink category is defined in Chapter 4, Volume 1 of the 2006 IPCC Guidelines, “as one that is prioritised  
 336 within the national inventory system because its estimate has a significant influence on a country’s total inventory of  
 337 greenhouse gases in terms of the absolute level, the trend, or the uncertainty in emissions and removals”. The 2006 IPCC  
 338 Guidelines recommend that the key category analysis is performed at the level land remaining in or converted to a land-use  
 339 category. If CO<sub>2</sub> or CH<sub>4</sub> emissions/removals from rewetted peatlands and organic soils are subcategories to a key category,

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340 these subcategories should be considered as significant if they individually accounts for 25-30% of emissions/removals for  
 341 the overall key category (see Figures 1.2 and 1.3 in Chapter 1, Volume 4 of the 2006 IPCC Guidelines.)

342

343 **CHOICE OF EMISSION FACTORS**344 **EF<sub>CO2</sub>**345 **Tier 1**

346 The implementation of the Tier 1 method requires the application of default EFs provided in Table 3.1, where  
 347 they are disaggregated by climate region (boreal, temperate, tropical) and for boreal and temperate peatlands by  
 348 nutrient status (nutrient poor, nutrient rich).

349 Nutrient poor peatlands predominate in boreal regions, while in temperate regions nutrient-rich peatlands are  
 350 more common. Some ombrotrophic bogs (nutrient poor) are underlain by minerotrophic peat layers; after  
 351 industrial peat extraction and subsequent rewetting, these peatlands could be considered nutrient-rich peatland  
 352 due to the influence of incoming water and the high nutrient status of the bottom peat.

353 If it is not possible to stratify by peatland nutrient status, countries should use the EF for climate region (Table  
 354 3.1). Countries with significant areas of rewetted peatlands and organic soils are encouraged to develop domestic  
 355 emission factors and develop estimates of emissions and/or removals using Tier 2 or 3 methodologies.

356 The derivation of the default EF values for CO<sub>2</sub> is fully described in Annex 3A.1, including the quality criteria  
 357 for data selection. In summary, robust data indicated that CO<sub>2</sub> fluxes from both natural/undrained peatlands and  
 358 rewetted peatlands are correlated with mean water table depth. Furthermore, it was ascertained that, in temperate  
 359 and boreal regions, these correlations were not significantly different between the natural/undrained peatland  
 360 group and the rewetted peatlands/organic soils group. These conclusions were also valid when the analysis was  
 361 performed for peatlands under each of these climatic regions. Therefore in these regions CO<sub>2</sub> fluxes from  
 362 natural/undrained sites were used in addition to CO<sub>2</sub> fluxes from rewetted sites to provide a robust estimation of  
 363 the EFs shown in Table 3.1.

364 Since no data are available for rewetted or restored tropical peatlands, a default EF of zero is provided; this value  
 365 reflects the fact that successful rewetting effectively stops the oxidation of soil organic material, but does not  
 366 necessarily reestablish a soil C sequestration function. No assumption was made regarding the GHG balance of  
 367 restored tropical peatlands; provisional guidance is available in Appendix 3.1.

<b>TABLE 3.1</b>					
<b>DEFAULT EMISSION FACTORS (EF<sub>CO2</sub>) AND ASSOCIATED UNCERTAINTY, FOR CO<sub>2</sub>-C BY REWETTED PEATLANDS AND ORGANIC SOILS (ALL VALUES IN TONNES CO<sub>2</sub>-C HA<sup>-1</sup> YR<sup>-1</sup>).</b>					
<b>Climate zone</b>	<b>EF<sub>CO2</sub></b>	<b>95% range*</b>	<b>Peatland type</b>	<b>EF<sub>CO2</sub></b>	<b>95% range</b>
Boreal	-0.49 (n= 64)	-0.65 – -0.32	Nutrient poor	-0.34 (n=26)	-0.59 – -0.09
			Nutrient rich	-0.59 (n=38)	-0.80 – -0.38
Temperate	-0.15 (n=43)	-0.62 – +0.31	Nutrient poor	-0.26 (n=32)	-0.64 – +0.13
			Nutrient rich	+0.15 (n=11)	-1.26 – +1.56
Tropical**	0				

Note: Negative values indicate removal of CO<sub>2</sub>-C from the atmosphere.

\*95% confidence interval

\*\*for fully rewetted tropical peatlands not allowing organic materials to be oxidized

Source:

Emission factors derived from the following source material: Shurpali et al. 1995, Alm et al. 1997, Laine et al. 1997, Suyker et al. 1997, Bubier et al. 1999, Komulainen et al. 1999, Soegaard & Nordstroem 1999, Tuittila et al. 1999, Waddington & Price 2000, Waddington & Roulet 2000, Lafleur et al. 2001, Whiting & Chanton 2001, Wickland 2001, Aurela et al. 2002, Heikkinen et al. 2002, Schulze et al. 2002, Waddington et al. 2002, Harazono et al. 2003, Nykänen et al. 2003, Roehm & Roulet 2003, Billett et al. 2004, Drösler 2005, Nagata et al. 2005, Bortoluzzi et al. 2006, Hendriks et al. 2007, Jacobs et al. 2007, Lund et al. 2007, Riutta et al. 2007, Roulet et al. 2007, Wilson et al. 2007, Yli-Petäys et al. 2007, Augustin & Chojnicki 2008, Cagampan & Waddington 2008, Kivimäki et al. 2008, Nilsson et al. 2008, Sagerfors et al. 2008, Aurela et al. 2009, Golovatskaya & Dyukarev 2009, Kurbatova et al. 2009, Drewer et al. 2010, Soini et al. 2010, Waddington et al. 2010, Adkinson et al. 2011, Couwenberg et al. 2011, Koehler et al. 2011, Maanavilja et al 2011, Christensen et al 2012, Urbanová 2012, Strack & Zuback 2012, Wilson et al. 2012, Herbst et al. 2013.

368 Given the limitations in the available scientific literature, the Tier 1 basic methodology assumes that there is no  
369 *transient period* and that restored peatlands and organic soils in the temperate and boreal regions behave like  
370 undrained/natural peatlands in terms of CO<sub>2</sub> flux dynamics. Combining observations from early in the restoration  
371 process with long-term ones was the simplest way to avoid any bias.

372 While there may be still considerable uncertainty around each datapoint used in the derivation of the EFs, the  
373 95% confidence interval values presented in Table 3.1 mainly reflects the spatial variation reported in CO<sub>2</sub> fluxes  
374 from the various study sites (inter-annual variation has been reduced by using the mean of multi-year datasets  
375 from the same site).

376 Nutrient rich peatlands generally display a wider range of flux values than nutrient-poor peatlands . This can be  
377 explained by the diversity of nutrient rich peatlands, especially across the temperate zone. For example, plant  
378 associations in rich fens are diverse, commonly dominated by brown mosses although sedges can be abundant in  
379 fens of intermediate fertility. The majority of the nutrient rich peatlands used in the calculation of the EF for the  
380 boreal zone are sedge rich fens which are known to be highly productive ecosystems (Bellisario et al., 1998, Alm  
381 et al., 1997, Bubier et al., 1999, Yli-Petays et al., 2007).

382 Meanwhile, short term studies have suggested that natural temperate nutrient rich peatlands in the temperate  
383 zone are currently carbon sources, although this is clearly inconsistent with the fact that they hold large, long-  
384 term stores of carbon. Considerable uncertainty is attached to such individual data used in the derivation of the  
385 default EF, not taking into account the long-term natural variation. It should be re-affirmed that over longer time-  
386 scales, natural and successfully rewetted/restored nutrient rich peatland (i.e with peat-forming vegetation) are  
387 likely to be a CO<sub>2</sub> sink.

388 By contrast, nutrient poor peatlands displayed less variation in CO<sub>2</sub> fluxes across both boreal and temperate  
389 zones; the associated default EFs suggest that they are net long-term sinks for atmospheric CO<sub>2</sub>, confirming  
390 that natural/undrained and rewetted/restored nutrient poor peatlands play as important a role in the contemporary  
391 global C cycle as they have in the past.

392 The default EF of tropical peatlands applies to fully rewetted sites, where the high water table prevents further  
393 oxidation of the soil organic matter or peat. The lack of published scientific evidence on CO<sub>2</sub> fluxes from  
394 restored tropical peatlands prevented any comparative analysis with measurements made over undrained tropical  
395 peatlands. Hence it was not possible to draw conclusions and develop a default emission factor on the carbon  
396 balance of restored tropical peatlands. Where significant areas of such peatlands occur, it is *good practice* to use  
397 country-specific EFs as opposed to the default one of Table 3.1. Preliminary data on the CO<sub>2</sub> balance of  
398 undrained tropical peatlands are tabulated in Appendix 3.1.

### 399 **Tier 2 and 3**

400 Countries applying Tier 2 methods can increase the accuracy of results by using country specific emission  
401 factors. Empirical flux measurements (eddy covariance or chamber methods) should be carried out at temporal  
402 resolutions sufficiently defined to capture as wide a range as possible of the abiotic (e.g. irradiation, soil  
403 temperature, water table depth) and biotic (e.g. vegetation composition) factors that drive CO<sub>2</sub> dynamics in  
404 rewetted peatlands and organic soils. Emission factors could be developed taking into account other factors, such  
405 as ‘land-use prior to rewetting’ or current vegetation composition as well as disaggregation by ‘time since  
406 rewetting’.

407 Countries where perennial woody biomass plays a significant role in the net CO<sub>2</sub>-C exchange between rewetted  
408 peatlands or organic soils and the atmosphere should develop country-specific EFs that reflect C stock changes  
409 in the CO<sub>2</sub>-C<sub>woody\_biomass</sub> and CO<sub>2</sub>-C<sub>woody\_DOM</sub> pools under typical management practices and their interaction with  
410 the soil pool. Guidance can be found in Chapter 3, Volume 4 of the *2006 IPCC Guidelines*.

411 Tier 3 methods involve a comprehensive understanding and representation of the dynamics of CO<sub>2</sub>  
412 emissions/removals in rewetted peatlands and organic soils, including the impacts of management practices. The  
413 methodology includes the fate of C in all pools and C transfers between pools upon conversion. In particular, the  
414 fate of the C contained within the biomass pool must also be taken into account, including its eventual release  
415 on-site through the decay of DOM, or off-site following harvest of woody biomass (e.g. paludiculture).  
416 Methodology should also distinguish between immediate and delayed emissions following rewetting. A Tier 3  
417 approach could include the development of flux based monitoring systems and the use of advanced models (e.g.  
418 Holocene Peatland Model, ECOSSE, PEATLAND-VU) which require a higher level of information of processes  
419 than required in Tier 2 and it is *good practice* to ensure that the models are calibrated and validated against field  
420 measurements (Chapter 2, Volume 4, *2006 IPCC Guidelines*).

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422 **EF<sub>DOC-rewetted</sub>**423 **Tier 1**

424 Robust data show that natural/undrained peatlands export some DOC and these fluxes increase following  
 425 drainage (see Chapter 2). Available data from rewetted sites suggest that the level of DOC reduction after  
 426 rewetting approximately equates to the DOC increase after drainage. Consequently, it is assumed that rewetting  
 427 leads to a reversion to natural DOC flux levels (see Annex 3A.2). Therefore, to make best use of available data,  
 428 EFs for rewetted peatlands and organic soils have been calculated using data from natural/undrained peatlands  
 429 and following Equation 3.5:

**EQUATION 3.5**  
**EMISSION FACTOR FOR ANNUAL CO<sub>2</sub> EMISSIONS DUE TO DOC EXPORT FROM REWETTED**  
**PEATLANDS AND ORGANIC SOILS**

$$EF_{\text{DOC\_REWETTED}} = \text{DOC}_{\text{FLUX-NATURAL}} \cdot \text{Frac}_{\text{DOC-CO}_2}$$

434 Where:

435  $EF_{\text{DOC\_REWETTED}}$  = emission factor for DOC from rewetted peatlands or organic soils, tonnes C ha<sup>-1</sup> yr<sup>-1</sup>436  $\text{DOC}_{\text{FLUX-NATURAL}}$  = Flux of DOC from natural (undrained) peatlands, tonnes C ha<sup>-1</sup> yr<sup>-1</sup>437  $\text{Frac}_{\text{DOC-CO}_2}$  = Conversion factor for proportion of DOC converted to CO<sub>2</sub> following export from site

438  $EF_{\text{DOC\_REWETTED}}$  values are provided in Table 3.2 and the derivation of these values is fully described in Annex  
 439 3A.2. The  $\text{DOC}_{\text{FLUX-NATURAL}}$  values for temperate and boreal peatlands and organic soils were derived based on  
 440 available data, grouped by broad precipitation class. Tropical peatland DOC fluxes are typically higher, and a  
 441 separate EF value was calculated. The current data did not support the disaggregation by peatland nutrient status.

442 An understanding of the ultimate fate of DOC export, i.e. whether it is returned to the atmosphere as CO<sub>2</sub> (or  
 443 even CH<sub>4</sub>), is still poor and yet of significance in terms of GHG reporting. The parameter  $\text{Frac}_{\text{DOC-CO}_2}$  sets the  
 444 proportion of DOC exported from peatlands and organic soils which is ultimately emitted as CO<sub>2</sub>. A value of  
 445 zero would coincide with all the DOC export being deposited in stable forms in lake or marine sediments; as this  
 446 would simply represent a translocation of carbon between stable stores, it would not need to be estimated.  
 447 However, most data on DOC processing do indicate that a high proportion is converted to CO<sub>2</sub> in headwaters,  
 448 rivers, lakes and coastal seas (see Annex 2A.2). Reflecting this current scientific uncertainty, a Tier 1 default  
 449  $\text{Frac}_{\text{DOC-CO}_2}$  value of 0.9 is proposed, with an uncertainty range of 0.8 to 1.

**TABLE 3.2**  
**DEFAULT DOC EMISSION FACTORS (EF<sub>DOC\\_REWETTED</sub> IN TONNES CO<sub>2</sub>-C HA<sup>-1</sup> YR<sup>-1</sup>) FOR REWETTED PEATLANDS AND**  
**ORGANIC SOILS (VALUES IN PARENTHESES REPRESENT 95% CONFIDENCE INTERVALS)**

Climate zone	Precipitation regime range (mm yr <sup>-1</sup> )	DOC <sub>FLUX-NATURAL</sub> (tonnes C ha <sup>-1</sup> yr <sup>-1</sup> )	EF <sub>DOC\_REWETTED</sub> (tonnes CO <sub>2</sub> -C ha <sup>-1</sup> yr <sup>-1</sup> )
Temperate/boreal	Dry: < 600	0.05 (0.04 – 0.07)	0.05 (0.03 – 0.07)
	Intermediate: 600-1000	0.16 (0.12 – 0.21)	0.15 (0.09 – 0.21)
	Wet: > 1000	0.23 (0.17 – 0.29)	0.21 (0.14 – 0.29)
Tropical	All	0.57 (0.49 – 0.64)	0.51 (0.40 – 0.64)

450

451 **Tier 2**

452 A Tier 2 approach for estimation of DOC may follow the Tier 1 methodology provided above, but should use  
 453 country-specific information where possible to refine the emission factors used as well as the conversion factor.  
 454 Refinements could entail greater disaggregation as follows:

- 455 • Where precipitation measurements are available,  $\text{DOC}_{\text{FLUX-NATURAL}}$  values for boreal/temperate raised  
 456 bogs and fens may be calculated from the empirical equation (note that this equation is not applicable to  
 457 blanket bogs, which do not show a clear change in DOC flux as a function of rainfall, see Annex 3A.2  
 458 for detailed analysis):

459 
$$\text{DOC}_{\text{FLUX-NATURAL}} = (0.000317 \cdot \text{Precipitation})^a - 0.075$$

460 <sup>a</sup> total precipitation (including snow) in mm yr<sup>-1</sup> regardless of climatic zone

- 461 • Use of country-level measurements from natural and rewetted peatlands to obtain more accurate values  
462 of  $\text{DOC}_{\text{FLUX-NATURAL}}$  for that country. Since DOC production has been observed to vary with different  
463 vegetation composition and productivity as well as soil temperature, it would be important to develop  
464 specific values for different peatland types (e.g. raised bogs and blanket bogs as well as poor,  
465 intermediate and rich fens), all under variable existing precipitation levels
- 466 • Use of country-level measurements from rewetted peatlands with various restoration techniques and  
467 initial status. Direct measurements of DOC fluxes from rewetted peats could replace the  $\text{DOC}_{\text{FLUX-}}$   
468  $\text{NATURAL}$  values used in the Tier 1 default approach, i.e. replacing the default assumption that rewetted  
469 peatlands revert to pre-drainage DOC fluxes.
- 470 • Use of alternative values for the conversion factor  $\text{Frac}_{\text{DOC-CO}_2}$  where evidence is available to estimate  
471 the proportion of DOC exported from rewetted peatlands and organic soils that is transferred to stable  
472 long-term carbon stores, such as lake or marine sediments.

473

474 **Tier 3**

475 A Tier 3 approach might include the use of process models that describe DOC release as a function of vegetation  
476 composition, nutrient levels, water table height and hydrology, as well as temporal variability in DOC release in  
477 the years following rewetting and on-going management activity. Differences between pre-drainage and rewetted  
478 DOC fluxes could occur due to the presence or absence of vegetation on rewetted sites (Trinder et al., 2008); the  
479 land use category prior to rewetting; soil fertility; vegetation composition that differs from natural peatlands; , or  
480 factors associated with peat restoration techniques, such as the creation of pools the application of mulch to  
481 support vegetation re-establishment (Artz et al., 2008), or the use of biomass to infill ditches.

482

483 **CHOICE OF ACTIVITY DATA**

484 All Tiers require data on areas of rewetted peatlands or organic soils, broken down by climate zone, type of  
485 peatland or organic soils. This section clarifies data requirements and suggests several potential data sources.

486 **Tier 1**

487 The default methodology requires data on the area of rewetted peatlands or organic soils and the type of peatland  
488 or organic soils, consistent with the advice above on the selection of emission factors. Soil data can be obtained  
489 from domestic statistics and databases, spatial or not, on soils, land cover (in particular wetlands), land use and  
490 agricultural crops (for example specialty crops typically grown on organic soils); this information can be used to  
491 identify areas with significant coverage of organic soils and/or peatlands. Useful information on existing or  
492 planned activities may be available from the domestic peat extraction industry, regional or national forestry or  
493 agricultural agencies or conservation organisations. Agricultural, forestry or other type of government extension  
494 services may be able to provide specific information on common management practices on organic soils, for  
495 example for certain crop production, forest or plantation management or peat extraction.

496 Domestic data may also exist on water monitoring or management, including water management plans, areas  
497 where water level is regulated, floodplains or groundwater monitoring data. Such information could be available  
498 from government agencies involved in operation water management or the insurance industry, and be used in the  
499 determination of areas where the water level is naturally high, has been lowered or is managed for various  
500 purposes.

501 In addition to the above information sources, time series of remotely-sensed imagery (e.g. aerial photography,  
502 LIDAR etc.) can assist in the detection of rewetted and/or restored peatlands and in the determination of time  
503 since rewetting. Such imagery may be produce either by government research institutes, departments or agencies,  
504 by universities or by the private sector.

505

506 In the absence of domestic data on soils, it is recommended to consult the International Soil Reference and  
507 Information Centre (ISRIC; [www.isric.org](http://www.isric.org)); inventory agencies should also investigate available documentation  
508 on rewetting or restoration projects with the International Peat Society (Commission V: Restoration,  
509 rehabilitation and after-use of peatlands, [www.peatsociety.org](http://www.peatsociety.org)), the International Mire Conservation Group  
510 ([www.imcg.net](http://www.imcg.net)) and the Verified Carbon Standard (v-c-s.org).

511 When information is gathered from a variety of sources, cross-checks should be made to ensure complete and  
512 consistent representation of land management practices and areas. For example, an area should not be counted  
513 twice if it is subject to several management practices over the course of a year. Rather, the combined effect of  
514 these practices should be estimated for a single area.

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515 **Tier 2**

516 Tier 2 approach is likely to involve a more detailed spatial stratification than in Tier 1, and further sub-divisions  
517 based on time since rewetting, previous land use history, current land use and management practices as well as  
518 vegetation composition. It is *good practice* to further sub-divide default classes based on empirical data that  
519 demonstrates significant differences in CO<sub>2</sub>-C fluxes among the proposed categories. At Tier 2, higher spatial  
520 resolution of activity data is required and can be obtained by disaggregating global data in country-specific  
521 categories, or by collecting country-specific activity data.

522

523 Domestic data sources are generally more appropriate than international ones to support higher tiered estimation  
524 approaches. In some cases relevant information must be created; it is *good practice* to investigate potential  
525 institutional arrangements to optimize the efficiency and effectiveness of data creation efforts, as well as plan for  
526 regular updates and long-term maintenance of a domestic information system.

527 To make use of remote sensing data for inventories, and in particular to relate land cover to land use it is *good*  
528 *practice* to complement the remotely sensed data with ground reference data (often called ground truth data).  
529 Land uses that are rapidly changing over the estimation period or that have vegetation cover known to be easily  
530 misclassified should be more intensively ground-truthed than other areas. This can only be done by using ground  
531 reference data, preferably from actual ground surveys collected independently. High-resolution air photographs  
532 or satellite imagery may also be useful. Further guidance can be found in Chapter 3, Volume 4, *2006 IPCC*  
533 *Guidelines*.

534 **Tier 3**

535 For application of a direct measurement-based inventory in Tier 3, similar or more detailed data on the  
536 combinations of climate, soil, topographic and management data are needed, relative to the Tier 1 and 2 methods.  
537 Comprehensive field sampling, where appropriate combined with remote sensing systems repeated at regular  
538 time intervals, will provide high spatial resolution on organic or peat soils, time since rewetting, and land-use  
539 and management activity data.

540 Scientific teams are usually actively involved in the development of Tier 3 methods. The viability of advanced  
541 estimation methodologies relies in part on well-designed information systems, that are able to provide relevant  
542 activity data with the appropriate spatial and temporal coverage and resolution, have well documented data  
543 collection protocols and quality control, and are supported with a long-term financial commitment for update and  
544 maintenance.

545

## 3.2.2 CH<sub>4</sub> Emissions from Rewetted Peatlands and Organic Soils

CH<sub>4</sub> emissions and removals from the soils of rewetted peatlands and organic soils result from 1) emissions or removals resulting from the balance between CH<sub>4</sub> production and oxidation and 2) emission of CH<sub>4</sub> produced by the combustion of soil organic matter during fire (Equation 3.6).

### EQUATION 3.6 CH<sub>4</sub>-C EMISSIONS FROM REWETTED PEATLANDS AND ORGANIC SOILS

$$\text{CH}_4\text{-C}_{\text{rewetted org soil}} = \text{CH}_4\text{-C}_{\text{soil}} + \text{CH}_4\text{-C}_{\text{soil burn}}$$

Where:

$\text{CH}_4\text{-C}_{\text{rewetted org soil}}$  = CH<sub>4</sub>-C emissions/removals from rewetted lands on organic soils, tonnes C yr<sup>-1</sup>

$\text{CH}_4\text{-C}_{\text{soil}}$  = emissions/removals of CH<sub>4</sub>-C from organic soils subject to rewetting, tonnes C yr<sup>-1</sup>

$\text{CH}_4\text{-C}_{\text{soil burn}}$  = emissions of CH<sub>4</sub>-C from soil or peat burning on rewetted peatlands or organic soils, tonnes C yr<sup>-1</sup>

The default EFs provided in this section will only cover CH<sub>4</sub>-C<sub>soil</sub>. These CH<sub>4</sub> emissions are produced during the decomposition of the peat/soil by heterotrophic organisms under anaerobic conditions and are strongly controlled by oxygen availability within the soil and by soil temperature. Methane emissions are also originating from the decay of non-woody vegetation; since these pools cannot be easily separated in peatlands they are combined here as CH<sub>4</sub>-C<sub>soil</sub>.

The area of rewetted and restored peatland and organic soils that burns is likely small if water table position is near the surface, but possible soil emissions from fires are included here for completeness. If rewetting or restoration practices involve biomass burning, CH<sub>4</sub> emissions from biomass burning must be estimated in a way consistent with the guidance provided in Chapters 2 (generic methods), 4 (Forest Land) and 5 (Cropland), Volume 4 of the 2006 IPCC Guidelines. Emissions from soil burning (CH<sub>4</sub>-C<sub>soil burn</sub>) should be estimated using country-specific (Tier 2 or 3) emission factors.

Care should be taken to account for fire emissions under only one land-use category to avoid double-counting fire emissions.

### CHOICE OF METHOD

Refer to Figure 3.1 for the decision tree to select the appropriate Tier for the estimation of CH<sub>4</sub> emissions or removals from rewetted peatland or organic soils.

#### Tier 1

The default methodology covers CH<sub>4</sub> emissions from rewetted peatlands and organic soils (Equation 3.7).

As in Section 3.2.1, the basic approach makes no distinction between rewetted and restored peatlands and therefore the term 'rewetted peatlands and organic soils' is used throughout the default methodology to encompass both activities.

In addition, the basic methodology is based on the assumption of no transient period for rewetted peatlands and organic soils.

### EQUATION 3.7 ANNUAL CH<sub>4</sub>-C EMISSIONS FROM REWETTED PEATLANDS AND ORGANIC SOILS

$$\text{CH}_4 - \text{C}_{\text{soil}} = \left[ \frac{\sum_{i,j} (A_{i,j} \cdot \text{EF}_{\text{CH}_4 \text{ soil } i,j})}{1000} \right]$$

Where:

$\text{CH}_4\text{-C}_{\text{soil}}$  = CH<sub>4</sub>-C emissions from rewetted peatlands and organic soils, tonnes C yr<sup>-1</sup>

$A_{ij}$  = total area of peatlands and organic soils that have been rewetted in i climate zone and j peatland type, ha

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590  $EF_{CH_4 \text{ soil } ij}$  = emission factor from rewetted peatland and organic soils in i climate zone and j peatland  
 591 type, kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>

592 Rewetted area should be subdivided by climate zone (boreal, temperate or tropical) and the appropriate emission  
 593 factors applied. Thus far flux data on CH<sub>4</sub>-C emissions from successfully rewetted tropical sites are lacking.  
 594 Thus, the default EF has been developed from data on undrained tropical peat swamp forests in SE Asia which  
 595 represent the largest extent of peatland in the tropics (Joosten 2009, Page et al., 2010). The representativeness of  
 596 this default EF should be assessed prior to its application outside peat swamp in Southeast Asia. Annex 3A.3  
 597 describes the derivation method. Data on methane fluxes from other tropical peatlands, like for example the  
 598 *Papyrus* marshes of Africa or the peatlands of Panama and the Guianas and other parts of the Americas, are  
 599 lacking. When information is available on the peatland type, it is recommended to further subdivide rewetted  
 600 area into nutrient-poor and nutrient-rich, multiply each one by the appropriate emission factor and sum the  
 601 products for the total CH<sub>4</sub> emissions.

602 **Tier 2**

603 Tier 2 calculations use country-specific emission factors and parameters, spatially disaggregated to reflect  
 604 regionally important ecosystems or practices such as papyrus, Sago palm or reed cultivation, and dominant  
 605 ecological dynamics. In general, CH<sub>4</sub>-C fluxes from wet peatlands are extremely skewed, approaching a log-  
 606 normal (right-tailed) distribution (see Annex 3A.3). This asymmetry towards rare, but high efflux values causes  
 607 high mean values compared to the most likely encountered median values. Countries with extensive areas of  
 608 rewetted peatlands or organic soils should develop EFs based on measurements or experiments within the  
 609 country and thus contribute to better scientific understanding of CH<sub>4</sub> effluxes from rewetted peatland sites.

610 Methane fluxes from peat and organic soils strongly depend on the depth of the water table, with potential efflux  
 611 increasing steeply from near zero when mean annual water table is deeper than 20 cm below the surface, to very  
 612 variable and high values when the mean annual water table is shallower than 20 cm below the surface (Annex  
 613 3A.3). Variability is even greater on flooded sites, where both low and high flux values have been observed  
 614 (Augustin & Chojnicki 2008; Couwenberg et al., 2010; Couwenberg & Fritz 2012; Glatzel et al., 2011). It is  
 615 *good practice*, when developing and using country-specific CH<sub>4</sub> emission factors, to examine their relationship  
 616 with water table position. In this case, activity data on mean annual water table position and its distribution in  
 617 space would also be required.

618 As noted in Chapter 2, emissions of CH<sub>4</sub>-C from drainage ditches can be much higher than the surrounding  
 619 drained peat fields. Few data are available on CH<sub>4</sub>-C emissions from ditches of rewetted peatlands and organic  
 620 soils and in some cases ditches may be filled during rewetting activities. Moreover, rewetting reduces the  
 621 hydrological differences between peat fields and neighboring ditches creating a more homogeneous surface from  
 622 which CH<sub>4</sub> is emitted/removed. In some cases rewetting and restoration practices may retain ditches (e.g.  
 623 Waddington et al., 2010) and when ditches remain, it is *good practice* to include estimates of CH<sub>4</sub>-C ditch  
 624 emissions using methodology provided in Chapter 2 (Equation 2.6) and country-specific emission factors. Table  
 625 2A.1 can also be consulted for guidance on emission factors for ditches in drained peatlands. Activity data on  
 626 remnant ditches could be obtained from restoration practitioners or assessed with remote sensing imagery of  
 627 rewetted areas.

628 Prior land use (e.g. agriculture, peat extraction, forestry) can influence CH<sub>4</sub> fluxes from rewetted peatlands or  
 629 organic soils. For example, CH<sub>4</sub> emissions following the flooding of some agricultural land with nutrient  
 630 enriched top-soil appear higher compared to average emission factors (Augustin & Chojnicki, 2008; Glatzel et  
 631 al., 2011) whereas rewetted boreal cutover peatlands may have CH<sub>4</sub> emissions below the average emission  
 632 factors (Waddington and Day, 2007). It may therefore increase accuracy to subdivide activity data and emission  
 633 factors according to previous land-use. The influence of previous land use may diminish over time and countries  
 634 are encouraged monitor emissions/removals of CH<sub>4</sub> from rewetted peatlands and organic soils to evaluate this  
 635 effect.

636 The number of long-term rewetting studies is limited and changes in CH<sub>4</sub> flux over time remain unclear.  
 637 Changes in CH<sub>4</sub> flux with time since rewetting are likely linked to prior land-use. Research on restored cutover  
 638 peatlands in Canada indicates an increase in CH<sub>4</sub> emissions each year during the first three years post-restoration  
 639 as the emerging vegetation cover provides fresh substrate for CH<sub>4</sub> production (Waddington and Day, 2007). In  
 640 contrast, rewetting of high intensity grassland on fen peat suggests that CH<sub>4</sub> emissions may decline over time as  
 641 litter inundated during rewetting activities is rapidly decomposed in the first few years (Augustin and Joosten  
 642 2007). Changes in CH<sub>4</sub> emissions and removals over time appear to be linked to vegetation succession (e.g.  
 643 Tuittila et al., 2000) and thus understanding the pattern of emissions over time would require the inclusion of  
 644 vegetation information.

645 Several studies in both undisturbed and rewetted peatlands indicate the important role that vegetation may play  
 646 for providing substrate for CH<sub>4</sub> production and for transporting CH<sub>4</sub> from the saturated soil to the atmosphere  
 647 (e.g. Bubier 1995; Shannon et al., 1996; Marnier et al., 2004; Tuittila et al., 2000; Wilson et al., 2007; Dias et al.,



2010 ;). Species known to transport CH<sub>4</sub> from the soil to the atmosphere include, but are not limited to *Alnus*, *Calla*, *Carex*, *Cladium*, *Eleocharis*, *Equisetum*, *Eriophorum*, *Glyceria*, *Nuphar*, *Nymphaea*, *Peltandra*, *Phalaris*, *Phragmites*, *Sagittaria*, *Scheuchzeria*, *Scirpus*, *Typha* and various peat swamp forest trees (Sebacher *et al.*, 1985, Brix *et al.*, 1992; Chanton *et al.*, 1992, Schimel 1995, Shannon *et al.*, 1996, Frenzel & Rudolph 1998, Rusch & Rennenberg 1998, Verville *et al.*, 1998, Yavitt & Knapp 1998, Grünfeld & Brix 1999, Frenzel & Karofeld 2000, Tuittila *et al.*, 2000, Arkebauer *et al.*, 2001, Gauci *et al.*, 2010, Armstrong & Armstrong 2011, Askaer *et al.*, 2011; Konnerup *et al.*, 2011; Pangala *et al.*, 2012). The presence of these aerenchymous shunt species has a marked effect on methane efflux from peatlands (Couwenberg & Fritz 2012). Countries are encouraged to develop nationally specific emission factors that address vegetation composition (see Riutta *et al.*, 2007, Dias *et al.*, 2010, Couwenberg *et al.*, 2011; Forbrich *et al.*, 2011). The effect of biomass harvesting on CH<sub>4</sub> fluxes from rewetted peatlands has thus far remained unstudied.

### 659 Tier 3

660 A Tier 3 approach involves a comprehensive understanding and representation of the dynamics of CH<sub>4</sub> emissions  
661 on rewetted peatlands and organic soils, including the representation of interactions between the dominant  
662 drivers of CH<sub>4</sub> dynamics, as described above. Possible methods include detailed country-specific monitoring of  
663 CH<sub>4</sub>-C emissions/removals across rewetted peatlands and organic soils representing a variety of water table  
664 positions, prior land use and time since rewetting. Methane emissions/removals could also be estimated using  
665 process-based models including factors described above (see e.g. Walter *et al.*, 2001, Frolking *et al.*, 2002, Van  
666 Huissteden *et al.*, 2006, Baird *et al.*, 2009, Li *et al.*, 2009, Meng *et al.*, 2012).

667

## 668 CHOICE OF EMISSION FACTORS

### 669 Tier 1

670 The implementation of the Tier 1 method requires the application of default emission factors EF<sub>CH<sub>4</sub></sub> provided in  
671 Table 3.3, where they are disaggregated by climate region (boreal, temperate, tropical) and peatland type  
672 (nutrient poor, rich). The emission factor for rewetted tropical peat and organic soils assumes a near surface  
673 water table throughout the year. For tropical areas experiencing a distinct dry season, where water tables drop  
674 below 20 cm below surface, the emission factor in Table 3.3 should be multiplied by the number of wet months  
675 divided by 12. Annex 3A.3 provides more details on the derivation of the default EFs and references used for  
676 their determination.

Climate Region	EF <sub>CH<sub>4</sub></sub>	95% range	Nutrient Status	EF <sub>CH<sub>4</sub></sub>	95% range
Boreal	80 (n= 85 sites)	0 – 420	Poor	41 (n=39 sites)	0.5 – 246
			Rich	137 (n=35 sites)	0 – 493
Temperate	158 (n=68 sites)	0 – 795	Poor	97 (n=28 sites)	3 – 382
			Rich	216 (n=33 sites)	0 – 856
Tropical	41 (n=11 sites)	7 - 134			

677

### 678 Tier 2 and 3

679 The uncertainty of EFs can be reduced by using country-specific emission factors for each climate and peatland  
680 type. Differences in water table position explain a large proportion of variation in annual CH<sub>4</sub> flux between sites  
681 (Annex 3A.3). Thus, estimation of CH<sub>4</sub>-C emissions/removals using country-specific EFs related to water table  
682 position will greatly improve estimation. Estimates of CH<sub>4</sub>-C emissions/removals from rewetted peatland and  
683 organic soils can be further improved by implementing scientific findings relating CH<sub>4</sub>-C emissions to specific  
684 cropping practices, prior land use, vegetation cover and time since rewetting.

685 Default emission factors are not provided for specific wet cropping practices, such as for Sago or reed  
686 plantations on wet peat where the scientific evidence is insufficient to support a globally applicable EF. Where  
687 such practices are regionally important, it is *good practice* to derive country specific emission factors from  
688 pertinent publications (e.g. Inubushi *et al.*, 1998, Melling *et al.*, 2005, Watanabe *et al.*, 2010), taking into account  
689 water table dynamics.

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691 **CHOICE OF ACTIVITY DATA**

692 All Tiers require data on areas of rewetted peatlands or organic soils, broken down by climate region. When  
 693 information on nutrient status is also available it is *good practice* to further disaggregate into nutrient poor and  
 694 nutrient rich type of peatland and organic soils.

695 **Tier 1**

696 The default methodology assumes that a country has data on the area of rewetted peatlands or organic soils and  
 697 the type of peatland or organic soils, consistent with the advice above on the selection of emission factors. As  
 698 recommended in the guidance on CO<sub>2</sub> emissions/removals, such data can be obtained from the peat extraction  
 699 industry, forestry or agricultural agencies, as well as from government and non-government sources. Remote  
 700 sensing can also be used for wet area detection and mapping of vegetation type and biomass.

701 Potential sources of activity data, both domestic and international, are provided in section 3.2.1.

702 **Tier 2 and 3**

703 More sophisticated estimation methodologies will require the determination of annual average water table depth;  
 704 land use and management practices prior to rewetting; and vegetation composition and the successional changes  
 705 in vegetation community composition and biomass with time since rewetting. This type of information can be  
 706 obtained by long-term monitoring of rewetted sites under various conditions, and should be combined with an  
 707 enhanced understanding of the processes linking CH<sub>4</sub> emissions to these factors.

708

709 **3.2.3 N<sub>2</sub>O Emissions from Rewetted Peatlands and Organic  
710 Soils**

711 The emissions of N<sub>2</sub>O from rewetted peatlands or organic soils are controlled by the quantity of N available for  
 712 nitrification and denitrification, and the availability of the oxygen required for these chemical reactions. Oxygen  
 713 availability is in turn controlled by the depth of the water table. Raising the depth of the water table will cause  
 714 N<sub>2</sub>O emissions to decrease rapidly, and fall practically to zero if the depth of the water table is less than 20cm  
 715 below the surface (Couwenberg et al., 2011). Flooded conditions may promote denitrification and N<sub>2</sub>O removals,  
 716 but in practice this effect is very small and considered negligible in this chapter.

717 Equation 3.8 includes the essential elements for estimating N<sub>2</sub>O emissions from rewetted peatlands or organic  
 718 soils:

719

720

721

<p><b>EQUATION 3.8</b></p> <p><b>N<sub>2</sub>O-N EMISSIONS FROM REWETTED PEATLANDS AND ORGANIC SOILS</b></p> $N_2O_{\text{rewetted org soil}} = N_2O_{\text{soil}} + N_2O_{\text{soil burn}}$
--

722 Where:

723  $N_2O_{\text{rewetted org soil}} = N_2O$  emissions from rewetted peatlands or organic soils, kg N<sub>2</sub>O-N yr<sup>-1</sup>724  $N_2O_{\text{soil}} = N_2O$  emissions from the soil pool of rewetted peatland or organic soils, kg N<sub>2</sub>O-N yr<sup>-1</sup>725  $N_2O_{\text{soil burn}} = N_2O$  emissions from soil or peat burning on rewetted peatlands or organic soils, kg N<sub>2</sub>O-N  
726 yr<sup>-1</sup>

727 Generic methodologies for estimating N<sub>2</sub>O emissions from the burning of vegetation and dead organic matter are  
 728 provided in Chapter 2, Volume 4 in the *2006 IPCC Guidelines*, while methodologies specific to vegetation and  
 729 DOM burning in Forest land, Cropland, Grassland and Wetlands are provided in Chapters 3-6, Volume 4 in the  
 730 *2006 IPCC Guidelines*. Consistent with guidance in the previous sections, emissions from soil burning (N<sub>2</sub>O<sub>soil</sub>  
 731 burn of equation 3.8) should be estimated using country-specific (Tier 2) emission factors.

732 Under Tier 1, emissions of nitrous oxides from rewetted soils are assumed to be negligible<sup>1</sup>.

733 **Tier 2 & 3**

734 Countries with large areas of rewetted peatlands or organic soils should take into account patterns of N<sub>2</sub>O  
 735 emissions from these sites, particularly where the nitrogen budget of the watershed is potentially influenced by  
 736 significant local or regional N inputs such as in large-scale farmland development.

<sup>1</sup> Augustin, 2003; Augustin and Chojnicki, 2008; Drösler, 2005; Hendriks et al., 2005; Jungkunst and Fiedler, 2007; Wild et al., 2001, Wilson et al., in press.

737

738 Country-specific emission factors should take into account fluctuations of the water table depth, which controls  
739 oxygen availability for nitrification, and previous land use, which may have resulted in top soil enrichment  
740 (Nagata et al., 2006; 2010). The development of country-specific emission factors should take into consideration  
741 that significant N inputs into rewetted ecosystems may originate from allochthonous (external) sources, such as  
742 fertilizer use in the surrounding watershed. Measurement protocols should be designed in such a way as to allow  
743 separating such inputs, to avoid double-counting N<sub>2</sub>O emissions that may already be reported as indirect  
744 emissions from anthropogenic N input within the watershed (Chapter 11, Volume 4 of *2006 IPCC Guidelines*).

745

## 746 **3.3 COMPLETENESS, TIME SERIES,** 747 **CONSISTENCY, AND QA/QC**

### 748 **3.3.1 Completeness**

749 Complete greenhouse gas inventories will include estimates of emissions from all greenhouse gas emissions and  
750 removals on rewetted and restored peatlands for which Tier 1 guidance is provided in this chapter, for all types  
751 of organic or peat soils that occur on the national territory.

752 Not all drained soils in the national territory may have been rewetted, but all rewetted sites were drained at some  
753 point in the past. A complete inventory will include all drained peatlands and organic soils, as well as those that  
754 have been subsequently rewetted.

755 Countries are encouraged to monitor the evolving land use of all drained, rewetted and restored lands on organic  
756 or peat soils, avoiding double counting emissions or removals that are reported from lands in various categories,  
757 preferably by using a consistent system for land representation. The greenhouse gas estimates from rewetted  
758 lands with organic or peat soils should include all applicable carbon pools; double counting emissions or  
759 removals between carbon pools has to be avoided, especially if country-specific flux-based estimation  
760 methodologies are combined with stock change approaches (see section 3.3.3 below). Regardless of the  
761 estimation methodology it is *good practice* to clearly demonstrate the completeness of pool coverage.

762 Implementing higher Tier methodologies will improve both inventory accuracy and completeness by developing  
763 estimates for gases, pools, conditions or practices for which Tier 1 methods are not provided in this document. It  
764 is *good practice* to assess the completeness of all methods and data sources against all known sources or sinks of  
765 greenhouse gases. Due to material limitations, all combinations of ecosystem types, management practices and  
766 environmental conditions are rarely captured. However, information of the most common combinations  
767 combined with basic Tier 1 calculations should provide a first estimation of sites and management practices that  
768 most contribute to the total GHG budget; this information allows not only prioritizing quantification efforts, but  
769 also assessing the extent to which a given data set can be deemed representative of a larger area of interest.

### 770 **3.3.2 Developing a consistent time series**

771 General guidance on ensuring time series consistency can be found in Chapter 7 of this Supplement. Consistent  
772 time series are essential to producing real trends. Inventory agencies should critically assess the spatial and  
773 temporal consistency of definitions and classification schemes, information on management practices, sources of  
774 activity data, and key estimation parameters used over the entire time series. In particular, countries should strive  
775 to apply consistent definitional parameter(s) to determine the land areas on organic or peat soils that are drained  
776 or rewetted, across all land use categories.

777 The emission and removal estimation method should be applied consistently to every year in the time series, at  
778 the same level of spatial disaggregation. When country-specific data are used, national inventory agencies should  
779 use the same measurement protocol (sampling strategy, method, etc.) or modelling approach throughout the time  
780 series.

781 It is likely that changes will occur over time in the quality or availability of various inputs to the inventory.  
782 Inventory agencies should determine the influence of changing data or methods on trends, and use methods  
783 provided in the Chapter 5, Volume 1 of the *2006 IPCC Guidelines* to correct for any significant inconsistency  
784 and re-calculate the time series.

785 The implementation of higher Tier methods often involves developing a full time series for the new, additional  
786 parameters required by a more spatially disaggregated or complex estimation methodology. It is *good practice* to  
787 incorporate considerations of time-series consistency in the design, development and implementation of  
788 refinements in inventory methods.

789 In general, significant fluctuations in emissions and removals between years should be explained. Higher tier  
790 methods usually better represent the true inter-annual variability observed in wetland ecosystems, which is often  
791 obscured in simple, time-integrated methods such as differences in C stocks. A distinction should be made  
792 between changes in activity levels and refinements in methods that may affect the trend, and the reasons for  
793 these changes documented. If the method changes it is *good practice* to recalculate the entire time series.

794

### 795 **3.3.3 Quality Assurance and Quality Control (QA/QC)**

796 Quality assurance/quality control (QA/QC) procedures should be developed and implemented as outlined in  
797 Chapter 7 of this Supplement.

798 It is *good practice* that countries using Tier 1 methods critically assess the applicability of the default  
799 assumptions to their national circumstances. For example, countries are encouraged to determine in what way, if  
800 any, drainage or rewetting with no change in land use affects biomass and dead-organic matter pools and adjust  
801 assumptions or methods to incorporate their findings in estimates. In light of their strong influence on GHG  
802 emissions, the frequency and any periodicity of possible water table fluctuations in rewetted ecosystems should  
803 be factored into the assessment or development of emission factors.

804

805 Higher tier methods should be carefully designed to ensure that resulting estimates are compatible across  
806 different pools. In particular, potential double-counting of emissions or removals could occur if estimates  
807 derived from flux-based emission factors are combined to estimates calculated from stock change; this could  
808 occur for example if C uptake by vegetation is included in both a net flux to/from the atmosphere and the stock  
809 change in the biomass pool. Likewise, a net flux and the stock change of the dead organic matter pool could both  
810 include emissions to the atmosphere as a result of DOM decay. Therefore scientific expertise must be actively  
811 involved in the design of domestic methods and the development of country-specific parameter values to ensure  
812 that C transfers to and from carbon pools, and between the biosphere and the atmosphere, are all captured to the  
813 extent possible and not double-counted. Where country-specific emission factors are being used, they should be  
814 based on high quality field data, developed using a rigorous measurement programme, and be adequately  
815 documented, preferably in the peer-reviewed, scientific literature. Documentation should be provided to establish  
816 the representativeness and applicability of country-specific emission factors to the national circumstances,  
817 including regionally significant rewetting and restoration practices and relevant ecosystems.

818

819 It is *good practice* to develop additional, category-specific quality control and quality assurance procedures for  
820 emissions and removals in this category. Examples of such procedures include, but are not limited to, examining  
821 the time series of the total area of managed land on peat or organic soils across all land use categories to ensure  
822 there is no unexplained gains or losses of land; conducting a comparative analysis of emission factors applied to  
823 rewetted land on organic or peat soils and fluxes from un-drained similar ecosystems; ensuring consistency of  
824 the area and location of rewetted peatlands or organic soils with the information provided on drained peatlands  
825 and organic soils.

### 826 **3.3.4 Reporting and Documentation**

#### 827 **EMISSION FACTORS**

828 The scientific basis of country-specific emission factors, parameters models and their evaluations should be fully  
829 described and documented. This includes describing the input parameters, the derivation of emission factors and  
830 parameters and the sources of uncertainty, as well as justifying their representativeness. Representativeness can  
831 be assessed by comparing the range of conditions under which measurements were made to real-world  
832 circumstances to which a parameter or emission factor is applied. A representative data set provides a balanced  
833 representation of the range of conditions and practices found in rewetted ecosystems. The determination of  
834 representativeness generally requires knowledge of types and areas of rewetted ecosystems and associated  
835 management practices in the country or region. For example, in seasonal climates flux measurements conducted  
836 during the growing or wet season are not representative of the entire year and therefore flux rates observed  
837 during part of the year only may not be directly scaled up over a year. Generally, it is more challenging to  
838 achieve a representative data set when there is high spatial and temporal variability in environmental conditions,  
839 ecosystem diversity and management practices.

840 Tier 3 approaches are likely to involve both extensive use of flux measurement techniques, combined to some  
841 modelling framework. The growing use of flux measurements in the field over the last decade has resulted in a  
842 rich literature source of information and guidance on the use and documentation of flux measurement techniques  
843 (Evans et al., 2011; Alm et al., 2007; Pattey et al., 2006).

844 Model documentation should be exhaustive, and generally follow expert recommendations (IPCC, 2011) to  
845 include:

- 846 • Basis and type of model (statistical, deterministic, process-based, empirical, top-down, bottom-up etc)
- 847 • Domain of application of the model

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- 848 • Key assumptions
- 849 • Main equations/processes and their adaptation to domestic conditions if appropriate
- 850 • How the model parameters were estimated
- 851 • Description of key inputs and outputs
- 852 • Details of calibration and evaluation with calibration data and independent data
- 853 • Description of the approach taken to the uncertainty analysis and to the sensitivity analysis, and the results
- 854 of these analyses
- 855 • QA/QC procedures adopted
- 856 • References to peer-reviewed literature where details of the supporting research can be found

857

858 **ACTIVITY DATA**

859 Sources of all activity data used in the calculations (publications, databases and soil map references, reports on  
860 rewetting projects, official communications) should be recorded, along with their origin: government agencies,  
861 conservation organizations, research institutions and industry, subject to any confidentiality considerations. This  
862 documentation should cover the protocol for data collection (frequency, measurement methods and time span),  
863 estimation methods, and estimates of accuracy and precision. Reasons for significant changes in activity data and  
864 inter-annual fluctuations should be explained.

865 Information should be provided, for each land-use category, on the proportion of drained and rewetted areas with  
866 organic soils. Overall, the sum of rewetted areas with peat or organic soils reported under each land use  
867 categories should equal the total national area of rewetted peatlands or organic soils.

868

869

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- 1270
- 1271

## 1272 **Annex 3A.1 Estimation of default emission factors for CO<sub>2</sub>-C in** 1273 **rewetted peatlands and organic soils**

1274 An extensive literature review was conducted to collate all CO<sub>2</sub> studies that are currently available for (1)  
1275 rewetted peatlands and organic soils and (2) natural/undrained peatlands. Literature sources included both  
1276 published and non-published (grey literature) studies. In the case of the latter where a peer reviewed process had  
1277 not formed part of the publication process the study was reviewed by all Lead Authors in this Chapter and expert  
1278 judgement was exercised as to whether the study was scientifically acceptable for inclusion. In total, 3 non-  
1279 published studies were reviewed (Drösler 2005, Augustin and Chojnicki 2008, Wilson *et al.*, 2012).

1280 All studies included in the database reported CO<sub>2</sub> flux based estimation methodologies using either the chamber  
1281 or eddy covariance (EC) techniques. The chamber method involves the measurement of fluxes at high spatial  
1282 resolution and is widely employed in conditions where the vegetation is either low or absent. In contrast, EC  
1283 towers operate at lower spatial resolutions but are suitable for sites where the biomass is vertically high (e.g.  
1284 treed peatlands). For a more detailed description of both methodologies see Alm *et al.*, 2007. A detailed database  
1285 of annual CO<sub>2</sub> fluxes was then constructed to determine the main drivers (if any) of CO<sub>2</sub> dynamics in rewetted  
1286 peatlands and organic soils. When available, the following parameters were extracted from the literature source  
1287 and included in the database for analysis: climate region (see Table 4.1, Chapter 4, Volume 4 of the 2006 IPCC  
1288 *Guidelines*), peatland types, mean annual water table (WTD), median annual water table (as well as minimum  
1289 and maximum), soil pH, peat thickness, peat C/N ratio, degree of humification, soil moisture, soil bulk density,  
1290 plant cover and species, previous land-use and time since rewetting.

1291 The CO<sub>2</sub> flux database initially contained a total of 187 annual flux estimates taken from 48 locations. At each  
1292 study location, a number of sites could be identified (similar dominant vegetation and hydrology) and each  
1293 represented as such an entry in the database. For multi-year studies from the same site, annual flux estimates  
1294 were averaged over the years. The final number of entries came to 107 and was distributed as follows:

- 1295 (i) Peatland state (Natural/undrained = 74; Rewetted: 33);
- 1296 (ii) Climate zone (Boreal = 64; Temperate = 43)
- 1297 (iii) Peatland nutrient status (Nutrient rich = 49; Nutrient poor = 58).

1298 The criteria for inclusion in the database were as follows; (1) the study reported CO<sub>2</sub> fluxes from either rewetted  
1299 peatlands/organic soils or natural, undrained peatlands. If a natural site had a WTD of deeper than 30 cm it was  
1300 considered to be drained effectively (Minkinen *et al.*, 1999, Haapalehto *et al.*, 2010, Hooijer *et al.*, 2010). Only  
1301 natural sites with a WTD of -30 cm (negative values indicate a mean WTD below the peat/soil surface) or  
1302 shallower (i.e. close to or above the peat/soil surface) were used as a proxy for rewetted sites. (2) The study had  
1303 to report either seasonal or annual CO<sub>2</sub> fluxes from the peatland. Studies in the database that reported daily CO<sub>2</sub>  
1304 flux values were not used as upscaling to an annual flux value would have led to very high under- or over  
1305 estimations. Seasonal CO<sub>2</sub> fluxes (typically reported for the snow free May to October growing period) were  
1306 converted to annual fluxes using 15% of the seasonal ecosystem respiration data from each study to estimate  
1307 CO<sub>2</sub> fluxes from the non-growing season (Saarnio *et al.*, 2007), although this may represent a slight  
1308 overestimation given that photosynthesis (and hence C uptake) may have occurred for a short time following the  
1309 ending of those seasonal studies. For studies where such data was not available, a value of 30g C m<sup>-2</sup> for non-  
1310 growing season fluxes was used (Alm *et al.*, 1999). (3) Studies had to indicate a mean WTD for each annual CO<sub>2</sub>  
1311 flux reported. In some cases, this information was available from other publications and the CO<sub>2</sub> flux value was  
1312 accepted for inclusion. (4) For studies using the EC technique, care was taken not to use annual CO<sub>2</sub> fluxes,  
1313 which included a woody biomass pool (e.g. treed peatlands) as this would have resulted in double accounting at  
1314 the Tier 1 level. Calculated default EFs for CO<sub>2</sub> exclude woody biomass.

1315 To determine Tier 1 CO<sub>2</sub>-C EFs, descriptive statistics allowed the data to be grouped by (1) *climate region*, (2)  
1316 *peatland type* (nutrient poor or nutrient rich) and (3) *climate region and peatland type*, and descriptive analysis  
1317 for each group was computed.

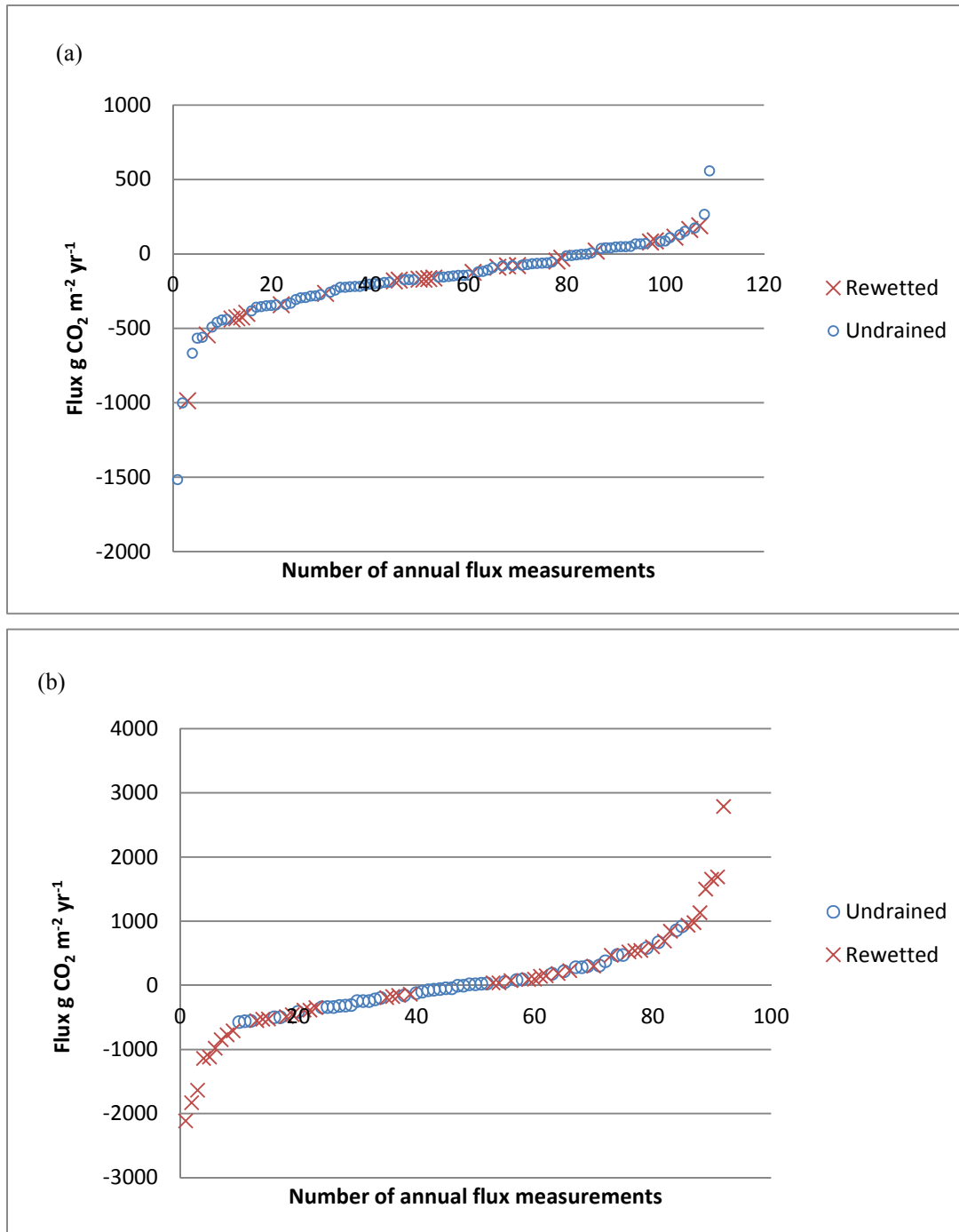
1318 A comparison was made between annual CO<sub>2</sub> fluxes from rewetted sites and natural/undrained sites. While  
1319 noting the wide range of fluxes especially within the temperate climate zone (-2115 to 2786 g m<sup>-2</sup> yr<sup>-1</sup>), the array  
1320 from both groups, natural/undrained vs rewetted is analogous (Figure 3A.1a and b).

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1322 **Figure 3A.1** Distribution of CO<sub>2</sub> flux values (g CO<sub>2</sub> m<sup>-2</sup> yr<sup>-1</sup>) found in the published  
 1323 literature for natural/undrained and rewetted peatlands in (a) boreal and (b)  
 1324 temperate climate zones.

1325



1326

1327 Mean water table (WT) was plotted against each annual CO<sub>2</sub> fluxes. The fitted regression lines (CO<sub>2</sub> flux =  
 1328 a+b1\*WT) were compared between rewetted and natural/undrained peatlands for each climate region (see  
 1329 Figures 3A.2a and b). The groups were treated as being non-significantly different when it was ascertained  
 1330 statistically that b1 ±S.E. (rewetted) fitted within b1-S.E. and b1+S.E. for the natural/undrained group. This was  
 1331 the case for both boreal and temperate peatlands (Table 3.A.1). Therefore, EFs were calculated using rewetted  
 1332 and natural/undrained data points.

1333

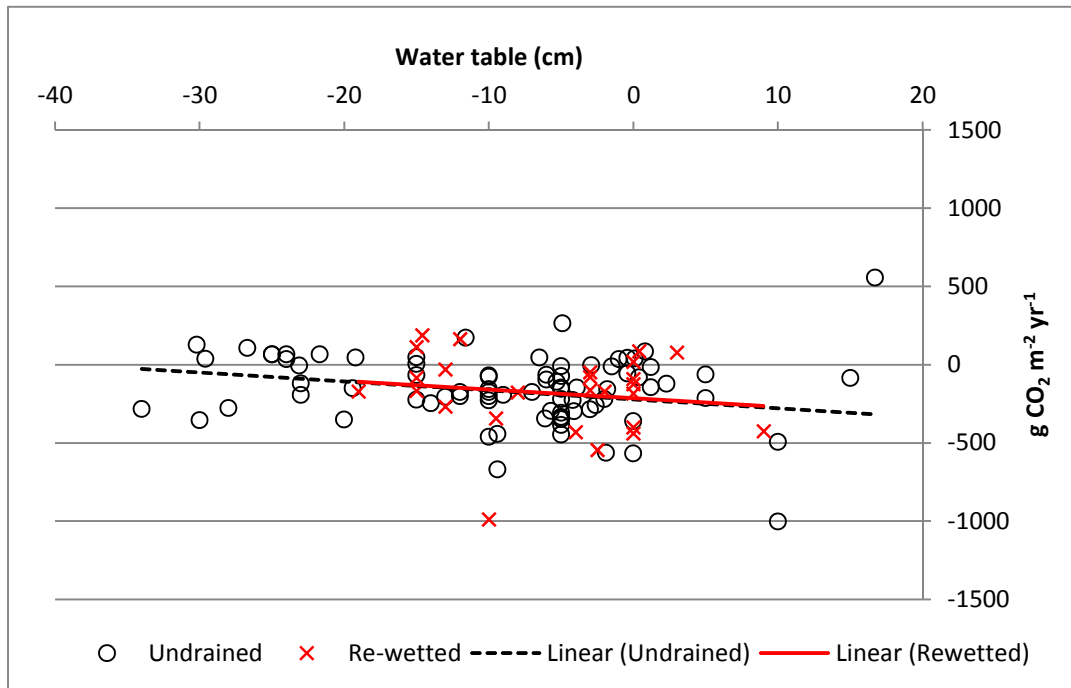
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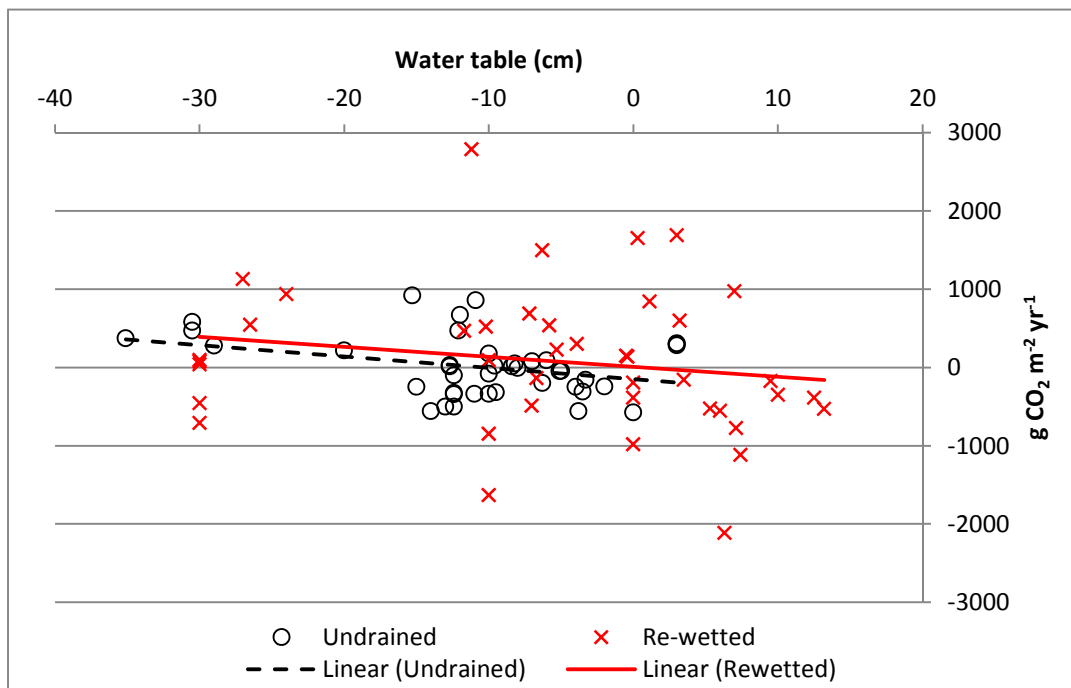
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1336 **Figure 3A.2** Relationship between annual CO<sub>2</sub> fluxes and mean annual water table (WT)  
 1337 in cm for both undrained and rewetted peatland groups in (a) boreal and (b)  
 1338 temperate climate zones

(a) Boreal zone



(b) Temperate zone



1339 Note:

1340 1. the fitted regression line is CO<sub>2</sub> flux = a+b1\*WT, see Table 3.A.1.

1341 2. Negative water table values indicate a mean water table position below the peat/soil surface and positive values indicate a  
 1342 mean water table position above the peat/soil surface.

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<b>TABLE 3A.1</b> <b>RELATIONSHIP BETWEEN CO<sub>2</sub> FLUXES AND WATER TABLE (WT) SHOWING B1 PARAMETER FROM THE FITTED REGRESSION LINE (CO<sub>2</sub> FLUX = A+B1*WT) FOR BOTH THE REWETTED GROUP AND FOR THE NATURAL/UNDRAINED GROUP FOR EACH CLIMATIC REGION</b>		
<b>Climate zone</b>	<b>Natural/undrained b1±Std Err.</b>	<b>Rewetted b1± Std Err.</b>
Boreal	-5.18±2.68	-5.55±7.24
Temperate	-14.40±6.66	-12.76±11.1

1343

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## 1345 **Annex 3A.2 Estimation of default emission factors for CO<sub>2</sub>-DOC** 1346 **in rewetted peatlands and organic soils**

1347 Fluvial C export has been found to be an important pathway linking the peatland C pool to the atmosphere as  
1348 there is a growing evidence that peatland aquatic system is characterised by high levels of allochthonous DOC  
1349 (Billett *et al.*, 2004, Dinsmore *et al.*, 2010, Rowson *et al.*, 2010), a high proportion of which is processed and  
1350 converted to CO<sub>2</sub> (e.g. Cole *et al.*, 2007, Wickland *et al.*, 2007, Rowan 2009). A full characterisation of fluvial C  
1351 losses comprises not only DOC, but also particulate organic carbon (POC), dissolved inorganic carbon (DIC)  
1352 and dissolved CO<sub>2</sub> and CH<sub>4</sub> and the dissolved carbonate species HCO<sub>3</sub><sup>-</sup> and CO<sub>3</sub><sup>2-</sup>.

1353 The various sources, behaviour and ultimate fate of these different forms of fluvial C within peatland and  
1354 organic soils system are further described in Chapter 2 (Annex 2A.2). However, in temperate and boreal,  
1355 natural/undrained peatlands, as well as rewetted peatlands and organic soils, DOC has been found to be by far  
1356 the major component of fluvial C export, while POC, DIC and dissolved CO<sub>2</sub> are minor components of the total  
1357 land-atmosphere CO<sub>2</sub> exchange and are therefore not estimated here (Jonsson *et al.*, 2007, Waddington *et al.*,  
1358 2008, Ramchunder *et al.*, 2009, Worrall *et al.*, 2009, Dinsmore *et al.*, 2010, Dinsmore *et al.*, 2011, Schafer *et al.*,  
1359 2012).

1360 It should be noted here however that rewetting of bare cutaway peatlands has been found to produce relative  
1361 high POC concentrations, albeit variable, both temporally in relation to storm flow events and spatially due to  
1362 the patchiness of soil erosion. However, while in-stream processing of POC (respiration/evasion) may be  
1363 occurring, the greater proportion may be simply translocated from the rewetted peatlands to other stable C stores,  
1364 such as freshwater or marine sediments and may not lead to CO<sub>2</sub> emission. Therefore, due to current scientific  
1365 uncertainty of the ultimate fate of POC export, no estimation methodology is presented here for emissions  
1366 produced from the decomposition of POC lost from rewetted peatlands or organic soils (see Appendix 2A.1 for  
1367 future methodological development to estimate POC).

1368 This section describes the methodology that has been used to derive emission factors for DOC losses from  
1369 rewetted peatlands and organic soils as this has been shown to be the largest component of waterborne carbon  
1370 loss from all types of peatlands and organic soils (see Chapter 2). Collated data from seven peat rewetting studies  
1371 suggest a median DOC reduction of 36%, with a range of 1-69% (Table 3A.2). While the number of studies is  
1372 limited, and results are variable, the median reduction is almost exactly equivalent to the observed increase  
1373 following drainage (a 33% decrease in DOC would be required to fully reverse a 50% increase).

1374 In addition, some studies (e.g. Glatzel *et al.*, 2003, Wallage *et al.*, 2006) observed similar DOC concentrations in  
1375 rewetted and restored bogs (previously used for peat extraction) as in a nearby intact reference bog. Therefore,  
1376 there is some evidence to suggest that rewetting will return DOC loss fluxes to natural levels. It should be noted  
1377 here that this reversal is likely to occur after an initial pulse of DOC associated with disturbance during the  
1378 rewetting process, depending on the techniques used (e.g. Worrall *et al.*, 2007, Strack *et al.*, 2011). This  
1379 hypothesis is proposed as an explanation behind the variability shown in Table 3A.2, where some measurements  
1380 were made less than a year or during the first two years after rewetting.

1381 While there are a limited number of published studies of re-wetting impact on DOC loss, a larger number of  
1382 studies are available that provide reliable DOC flux estimates from natural/undrained peatlands. These were  
1383 combined to derive best estimates of the DOC flux from rewetted sites. The values derived for the estimation of  
1384 DOC<sub>FLUX-NATURAL</sub> needed in Equation 3.5 are explained in Annex 2A.2 of Chapter 2. Finally, the proportion of  
1385 DOC exported from peats which is ultimately converted to CO<sub>2</sub>, called here (Frac<sub>DOC-CO<sub>2</sub></sub>) is also explained in  
1386 Annex 2A.2 of Chapter 2.

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1388

<b>TABLE 3A.2</b>					
<b>DOC CONCENTRATION (ABOVE) OR FLUX (BELOW) COMPARISONS BETWEEN DRAINED AND REWETTED PEATS</b>					
<b>Previous land-use</b>	<b>Country</b>	<b>Study</b>	<b>DOC (mg l<sup>-1</sup>)</b>		<b>DOC<sub>RE-WET</sub> (%)</b>
			<b>Drained</b>	<b>Rewetted</b>	
Peat extraction bog	Canada	Glatzel <i>et al.</i> , 2003	110	70	-36%
Drained blanket bog	UK	Wallage <i>et al.</i> , 2006	43	13	-69%
Drained blanket bog	UK	Armstrong <i>et al.</i> , 2010	34	30	-10%
Drained blanket bog	UK	Gibson <i>et al.</i> , 2009	39	39	-1%
Drained agricultural fen	Germany	Höll <i>et al.</i> , 2009	86	57	-34%
<b>Previous land-use</b>	<b>Country</b>	<b>Study</b>	<b>DOC (g C m<sup>-2</sup> yr<sup>-1</sup>)</b>		<b>DOC<sub>RE-WET</sub> (%)</b>
			<b>Drained</b>	<b>Rewetted</b>	
Peat extraction bog	Canada	Waddington <i>et al.</i> , 2008	7.5	3.5	-53%
Drained blanket bog	UK	O'Brien <i>et al.</i> , 2008	7.0	4.1	-41%

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### 1393 **Annex 3A.3 Estimation of default emission factors for CH<sub>4</sub>-C in** 1394 **rewetted peatlands and organic soils**

1395 The same literature database and general approach were used to develop default CH<sub>4</sub> emission factors as was  
 1396 described in Annex 3A.1. A detailed database of annual CH<sub>4</sub> fluxes was constructed to determine the main  
 1397 drivers (if any) of CH<sub>4</sub> emissions in rewetted peatlands and organic soils. The collated data are based on closed  
 1398 chamber and eddy covariance flux measurements with a temporal coverage of at least one measurement per  
 1399 month during the snow-free period. Seasonal fluxes (typically May to October) were converted to annual fluxes  
 1400 by assuming that 15% of the flux occurs in the non-growing season (Saarnio et al., 2007). For tropical Southeast  
 1401 Asia, annual data are scarce and direct, non-annualized measurement values were used. Similar to CO<sub>2</sub> flux  
 1402 measurements, data from natural (undrained) peatlands only were available and used as proxy for rewetted  
 1403 peatlands.

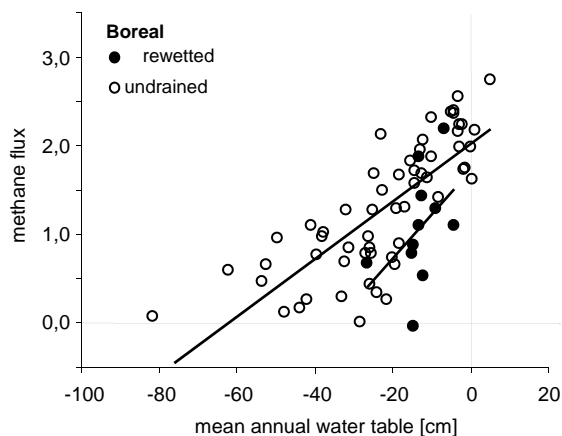
1404 Where possible, the analysis considered the same parameters as those described in Annex 3A.1: climate zone  
 1405 (latitude), peatland types, mean annual water table, median annual water table (as well as minimum and  
 1406 maximum), soil pH, peat thickness, peat C/N ratio, degree of humification, soil moisture, soil bulk density, plant  
 1407 cover and species, previous land-use and time since rewetting. For all subsets mentioned below the collected  
 1408 data show a near log-normal distribution, which, however, did not allow for derivation of standard deviation.  
 1409 Variance pertains to the 95% interval of the observed data.

1410 Methane fluxes from rewetted boreal peatlands (mean 75.9 kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>; variance -0.1 – 338.7; n=15<sup>2</sup>) are  
 1411 not significantly different from undrained (pristine) sites (mean 80.8 kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>; variance 0 – 492.8;  
 1412 n=67<sup>3</sup>). The increase in efflux with rising water table (Figure 3A.2) is similar for undrained (n=57 pairs) and  
 1413 rewetted sites (n= 9 pairs). Methane efflux from rewetted nutrient rich peatlands (mean 161.6 kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>;  
 1414 variance -0.1 – 338.7; n=6) is an order of magnitude higher than efflux from rewetted nutrient poor peatlands  
 1415 (mean 22.2 kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>; variance 5.8 – 74.8; n=6), which is mirrored by efflux values from undrained  
 1416 nutrient rich peatlands (mean 131.5 kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>; variance 0.2 – 492.8; n=29) and poor peatlands (41.7 kg  
 1417 CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>; variance 0.3 – 245.9; n=30). The derived emission factors for nutrient rich (n=35) and poor sites  
 1418 (n=36) are based on the total respective datasets of rewetted and undrained sites.

1419

1420 **Figure 3A.2 Methane flux from boreal and temperate rewetted and undrained peat and**  
 1421 **organic soils in relation to mean annual water table. Fluxes are expressed as**  
 1422 **<sup>10</sup>log(1+measured flux) [kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>].**

1423

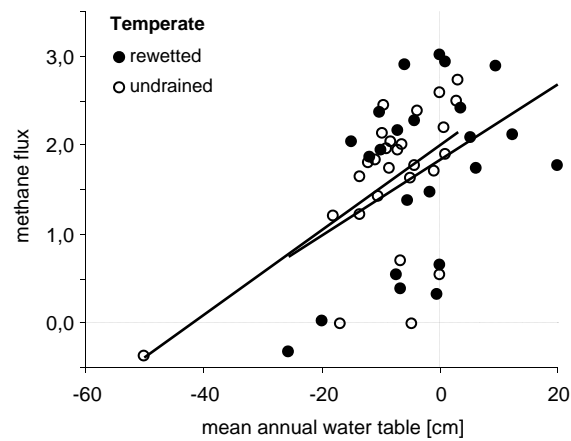


1424

<sup>2</sup> Juottonen et al., 2012; Komulainen et al., 1998; Tuittila et al., 2000 ; Urbanová et al., 2012 ; Yli-Petäys et al., 2007 ; Strack & Zuback 2012

<sup>3</sup> Alm et al., 1997; Bubier et al., 1993; Clymo & Reddaway, 1971; Drewer et al., 2010; Gauci & Dise 2002; Laine et al., 1996 ; Nykänen et al., 1995 ; Verma et al., 1992 ; Waddington & Roulet 2000 ; Whiting & Chanton 2001 ; Strack & Zuback, 2012

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1425

1426 Whereas methane fluxes from rewetted temperate peatlands (mean 209.1 kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>; variance 0 – 856.3;  
 1427 n=27<sup>4</sup>) are considerably higher than from undrained peatlands (mean 125.0 kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>; variance 0 –  
 1428 528.4; n=41<sup>5</sup>), this finding is based mainly on inclusion of sites that were slightly flooded during rewetting.  
 1429 Extremely high efflux values from sites on enriched agricultural soil that were turned into shallow lakes during  
 1430 rewetting are not included (Augustin & Chojnicki 2008; Glatzel et al., 2011). The increase in efflux with rising  
 1431 water level is not significantly different between undrained (n=27 pairs) and rewetted sites (n=22 pairs), nor  
 1432 between undrained nutrient poor (n=15 pairs) and undrained nutrient rich sites (n=7 pairs). Methane effluxes  
 1433 from rewetted temperate nutrient poor peatlands are an order of magnitude lower than from nutrient rich  
 1434 peatlands, but measurements are restricted to only 5 poor sites. Combined, the increase in efflux with rising  
 1435 water level in undrained and rewetted sites does not show a significant difference between poor peatlands (n=18  
 1436 pairs) and rich ones (n=27 pairs). The emission factors presented are based on the total dataset of rewetted and  
 1437 undrained nutrient poor (n=28) and nutrient rich sites (n=33). Because nutrient poor sites have more relatively  
 1438 dry microsites and the dataset for nutrient rich sites includes the high values mentioned above, the EF for  
 1439 temperate nutrient poor sites is lower than for nutrient rich sites.

1440

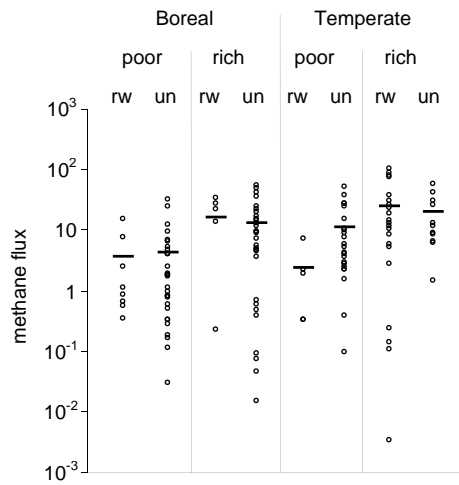
<sup>4</sup> Augustin & Merbach 1998; Augustin 2003; Augustin in Couwenberg et al., 2011; Cleary et al., 2005; Drösler 2005; Flessa et al., 1997; Glatzel et al., 2011; Hendriks et al., 2007; Jungkunst & Fiedler 2007; Waddington & Price 2000; Wild et al., 2001; Wilson et al., 2009; Wilson et al., in press

<sup>5</sup> Augustin & Merbach 1998; Augustin 2003; Augustin et al., 1996; Augustin in Couwenberg et al., 2011; Bortoluzzi et al., 2006; Crill in Bartlett & Harris 1993; Dise & Gorham 1993; Drösler 2005; Harriss et al., 1982; Koehler et al., 2010; Nagata et al., 2005; Nilsson et al., 2008; Roulet et al., 2007; Scottish Executive, 2007; Shannon & White 1994; Sommer et al., 2003; Tauchnitz et al., 2008; Von Arnold 2004; Waddington & Price 2000; Wickland et al., 2001; Wilson et al., 1989

1441

1442 **Figure 3A.3 Methane flux from boreal and temperate, poor and rich, rewetted (rw) and**  
 1443 **undrained (un) peat and organic soils.**

1444



1445

1446 Note:

1447 1. Fluxes (in kg CH<sub>4</sub>-C ha<sup>-1</sup> yr<sup>-1</sup>) are expressed on a logarithmic scale.

1448 2. Negative and zero flux values are not included in the graph (n=9).

1449 3. Bars indicate mean values.

1450 4. Note that in derivation of EFs, data for rewetted and undrained temperate sites were lumped and temperate EFs are  
 1451 only disaggregated for poor and rich.

1452

1453 Similar to boreal and temperate peatlands, methane fluxes from tropical swamp forest peatlands in Southeast  
 1454 Asia depend on water table with high methane efflux restricted to high water tables (Couwenberg et al., 2010).  
 1455 To derive the emission factor for rewetted swamp forest peat in Southeast Asia, flux data were compiled from  
 1456 literature. Data were limited to measurements associated with wet conditions (water table ≤20 cm below surface),  
 1457 either based on actual water table data or if wet conditions could reasonably be assumed (Table 3A.3). Flux data  
 1458 from rice padi on peat soil are comparable to current IPCC estimates (Couwenberg 2011) and were excluded  
 1459 from the analysis. Methane flux data from tropical peatlands outside Southeast Asia are currently not available.  
 1460 Because of the recalcitrance of the woody peat, methane fluxes from tropical swamp forest peatlands in  
 1461 Southeast Asia are considerably lower than from boreal and temperate peatlands (Couwenbert et al., 2010).

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1463

<b>TABLE 3A.3</b>			
<b>CH<sub>4</sub>-C FLUX DATA FROM WET SWAMP FOREST PEATLANDS AND ORGANIC SOILS</b>			
<b>Reference</b>	<b>Site</b>	<b>mg CH<sub>4</sub>-C m<sup>-2</sup> h<sup>-1</sup></b>	<b>n</b>
Furukawa et al., 2005	S1 (drained forest)	0.13 (0 – 0.35)	9*
	S6 (swamp forest)	0.67	1
	S7/S8 (swamp forest)	0.74 (0.58 – 0.91)	2
Hadi et al., 2001	A1 (secondary forest)	0.14	1
Hadi et al., 2005	A1 (secondary forest)	0.46 (0 – 2.29)	13
Inubushi et al., 1998	Secondary forest	0.85	1
Jauhiainen et al., 2001, 2005	Conservation swamp forest	0.22 (0.03 – 0.70)	20*
Jauhiainen et al., 2004, 2008	Drained and selectively logged forest	0.08 (-0.02 – 0.22)	44*
Jauhiainen et al., 2004	Young secondary forest	0.19 (0.10 – 0.26)	5*
Melling et al., 2012	Tropical peat swamp forest	1.53 (1.28 – 1.78)	2
Pangala et al., 2012	Conservation swamp forest	0.14	1
<b>Mean</b>		<b>0.47 (0.08 – 1.53)</b>	<b>11</b>
		<b>kg CH<sub>4</sub>-C ha<sup>-1</sup> y<sup>-1</sup></b>	
<b>Annual flux</b>		<b>41.2 (7.0 – 134.0)</b>	
Note:			
*only measurements pertaining to wet site conditions (water table ≤20 cm below the surface) are considered			

1464

1465



1466 **Appendix 3.1 CO<sub>2</sub> emissions/removals from rewetted peatlands**  
1467 **and organic soils in Tropical climate: a basis for**  
1468 **future methodological development**

1469

1470 **INTRODUCTION**

1471 Natural tropical peatlands are undergoing extensive conversions for agriculture development (Koh et al., 2011;  
1472 Mietinnen et al., 2012). The clearance of forest cover followed by drainage and use of fires have been widely  
1473 practiced (van der Werf et al., 2008; Hooijer et al., 2012) resulting in large amount of CO<sub>2</sub> release into the  
1474 atmosphere. Rewetting drained organic soils followed by restoring or reestablishing the vegetation cover that  
1475 pre-dated the drainage of these areas could reduce the rates of emission or increase the rate of removal of CO<sub>2</sub>  
1476 from the atmosphere. It has also been suggested that water management and fire suppression on drained and  
1477 degraded peatlands could provide potential mitigation opportunities (Murdiyarto et al., 2010).

1478 Water table is generally elevated when drained organic soils are rewetted by blocking the existing canals or  
1479 ditches, which were constructed to drain water and transport logs or other purposes. Following the water table  
1480 rise to pre-drainage levels, the vegetation may recover naturally or the site may undergo human-supported  
1481 restoration with planting of indigenous vegetation.

1482 The basis for methodological development in this Appendix focuses on changes in CO<sub>2</sub> emissions and removals  
1483 from the restoration of rewetted tropical peatlands. The approach is consistent with the default EF of Table 3.1,  
1484 which assumes that rewetting effectively stops soil organic matter oxidation but, in the absence of vegetation  
1485 regrowth, does not reestablish a soil C sequestration function. Carbon uptake by vegetation on restored sites  
1486 eventually allows the water saturated soil to accumulate carbon.

1487 This appendix only considers the soil C pool of rewetted and restored tropical peatlands. The sequestration of  
1488 atmospheric CO<sub>2</sub> in the biomass and dead organic matter pool should follow the guidance in Chapter 7, Volume  
1489 4 of the *2006 IPCC Guidelines*. The area rewetted and subsequently restored will be considered as activity data  
1490 (AD).

1491

1492 **CHOICE OF METHOD**

1493 The method may be developed in two pathways:

- 1494 • Reduction of CO<sub>2</sub> emission due to elevated water table following rewetting of organic soils
- 1495 • Increase of CO<sub>2</sub> removal due to re-introduction of vegetation in rewetted peatlands

1496 **Tier 1**

1497 In the absence of published data on the soil emissions from rewetted tropical organic soil, the default EF as  
1498 considered in Section 3.2.1 is zero. In rewetted areas where vegetation is introduced, a default EF for soil carbon  
1499 accumulation has yet to be determined.

1500 **Tier 2**

1501 Where rewetted tropical peatlands cover significant areas, it is recommended to develop country specific soil  
1502 EFs. Preliminary indications of CO<sub>2</sub> emissions/removals from undrained peatlands as summarized in Table A3.1  
1503 below. However, these values apply to entire ecosystems; the information currently available is insufficient to  
1504 allow further separation by ecosystem C pool. It has been suggested that the mean Holocene soil carbon  
1505 sequestration rates amount to 1.16 t CO<sub>2</sub>-C ha<sup>-2</sup> y<sup>-1</sup> for inland tropical peatlands and 2.85 t CO<sub>2</sub>-C ha<sup>-2</sup> y<sup>-1</sup> for  
1506 coastal sites (Dommain et al., 2011). Countries using such values should demonstrate the applicability of the  
1507 scientific data to their national circumstances. Depending on measurement techniques used to develop emission  
1508 factors, an estimate of C losses in the dissolved form (DOC) should be added for a complete C budget. Section  
1509 3.3.3 provides further guidance on how to combine flux estimates developed with various measurement  
1510 techniques.

1511

1512

<b>Ecosystem</b>	<b>Site/Location</b>	<b>Flux rate (tonnes CO<sub>2</sub>-C ha<sup>-1</sup> y<sup>-1</sup>)</b>	<b>Reference</b>
Forested peatland	Jambi, Indonesia	0.08	Furukawa et al., 2005
Forested peatland	Sarawak, Malaysia	0.03 – 0.18	Melling et al., 2005
Secondary forest	S. Kalimantan, Indonesia	0.05	Hadi et al., 2001
Secondary forest	S. Kalimantan, Indonesia	12	Inubushi et al., 2003
Secondary forest	Amazonia, Peru	1.44 – 3.14	Lahteenoja et al., 2009
Secondary forest	Aucayacu, Peru	0.24 – 2.73	Lahteenoja et al., 2011
Secondary forest	Lagunas, Peru	1.07 – 4.00	Lahteenoja et al., 2011
Secondary forest	Maquia, Peru	0.32	Lahteenoja et al., 2011
Secondary forest	Roca Fuerte, Peru	1.25 – 2.41	Lahteenoja et al., 2011
Sago	Sarawak, Malaysia	0.0 – 0.08	Melling et al., 2005

1513

**Tier 3**

- 1515 • Comprehensive and integrated estimates of CO<sub>2</sub> emissions and removals from all C pools are based on the
- 1516 dynamic of water level, vegetation development and ecosystem C cycling
- 1517 • CO<sub>2</sub> emissions on-site and off-site are both incorporated

1518

1519

1520

1521