



**Conference of the Parties serving as the meeting  
of the Parties to the Kyoto Protocol**

**Report of the Conference of the Parties serving as the  
meeting of the Parties to the Kyoto Protocol on its eighth  
session, held in Doha from 26 November to 8 December 2012**

**Addendum**

**Part Two: Action taken by the Conference of the Parties  
serving as the meeting of the Parties to the Kyoto Protocol at  
its eighth session**

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## Decision 1/CMP.8

### **Amendment to the Kyoto Protocol pursuant to its Article 3, paragraph 9 (the Doha Amendment)**

*The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,*

*Recalling* Article 3, paragraph 9, Article 20, paragraph 2, and Article 21, paragraph 7, of the Kyoto Protocol,

*Recalling also* decisions 1/CMP.1 and 1/CMP.7,

*Recalling further* decision 1/CP.17,

*Emphasizing* the role of the Kyoto Protocol in the mitigation efforts by Parties included in Annex I,

*Welcoming* the decision by a number of Parties included in Annex I to inscribe quantified emission limitation and reduction commitments for the second commitment period in the third column of Annex B,

*Recognizing* the urgent need for Parties to deposit their instruments of acceptance without delay in order to ensure the prompt entry into force of the amendment to the Kyoto Protocol contained in annex I to this decision,

*Desiring* to facilitate the broad participation of Parties included in Annex I in the second commitment period,

*Recognizing also* the need for continued smooth implementation of the Kyoto Protocol, including its mechanisms under Articles 6, 12 and 17, pending the entry into force of the amendment for the second commitment period,

*Taking note* of the declarations set out in annex II to this decision,

*Taking note also* of decision 1/CP.18,

*Noting* the importance of the work under the Ad Hoc Working Group on the Durban Platform for Enhanced Action to adopt a protocol, another legal instrument or an agreed outcome with legal force as soon as possible but no later than 2015, to come into effect and be implemented from 2020, as well as the workplan on enhancing mitigation ambition with a view to ensuring the highest possible mitigation efforts by all Parties, pursuant to decision 1/CP.17,

#### **I.**

1. *Adopts*, in accordance with Articles 20 and 21 of the Kyoto Protocol, the amendment set out in annex I to this decision;
2. *Requests* the secretariat to communicate the adopted amendment to the Depositary for circulation to all Parties for acceptance, in accordance with Articles 20 and 21 of the Kyoto Protocol;
3. *Calls* on all Parties to deposit as soon as possible with the Depositary their instruments of acceptance in respect of the amendment pursuant to Article 20 of the Kyoto Protocol with a view to expedite its entry into force;

4. *Reaffirms* that the second commitment period will begin on 1 January 2013 and *decides* that it will end on 31 December 2020;

## II.

5. *Recognizes* that Parties may provisionally apply the amendment pending its entry into force in accordance with Articles 20 and 21 of the Kyoto Protocol, and *decides* that Parties will provide notification of any such provisional application to the Depository;

6. *Decides also* that Parties that do not provisionally apply the amendment under paragraph 5 will implement their commitments and other responsibilities in relation to the second commitment period, in a manner consistent with their national legislation or domestic processes, as of 1 January 2013 and pending the entry into force of the amendment in accordance with Articles 20 and 21 of the Kyoto Protocol;

## III.

7. *Decides* that each Party included in Annex I will revisit its quantified emission limitation and reduction commitment for the second commitment period at the latest by 2014. In order to increase the ambition of its commitment, such Party may decrease the percentage inscribed in the third column of Annex B of its quantified emission limitation and reduction commitment, in line with an aggregate reduction of greenhouse gas emissions not controlled by the Montreal Protocol by Parties included in Annex I of at least 25 to 40 per cent below 1990 levels by 2020;

8. *Decides also* that in order to ensure that an increase in ambition referred to in Article 3, paragraphs 1 ter and 1 quater, is effective, the Party concerned shall either adjust the calculation of its assigned amount or cancel, upon the establishment of its assigned amount, a number of assigned amount units (AAUs) equivalent to the decrease in its quantified emission limitation and reduction commitment inscribed in the third column in Annex B as contained in annex I to this decision through transferring these units to a cancellation account established in its national registry for this purpose, and communicating such adjustment of the calculation or transfer to the secretariat;

9. *Requests* each Party with a quantified emission limitation and reduction commitment inscribed in the third column of Annex B as contained in annex I to this decision to submit to the secretariat, by 30 April 2014, information relating to its intention to increase the ambition of its commitment, including progress made towards achieving its quantified emission limitation and reduction commitment, the most recently updated projections for greenhouse gas emissions until the end of the second commitment period, and the potential for increasing ambition;

10. *Decides further* that the information submitted by Parties included in Annex I in accordance with paragraph 9 above shall be considered by Parties at a high level ministerial round table to be held during the first sessional period in 2014, and *requests* the secretariat to prepare a report on the round table for consideration by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its tenth session;

11. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat pursuant to the provisions contained in paragraph 10 above and requests that the actions of the secretariat called for in in paragraph 10 above be undertaken subject to the availability of financial resources;

#### IV.

12. *Clarifies* that, for the second commitment period, starting from 1 January 2013, Parties not included in Annex I continue to be able to participate in ongoing project activities under Article 12 of the Kyoto Protocol and in any project activities to be registered after 31 December 2012 in accordance with the provisions of the annex to decision 3/CMP.1;

13. *Clarifies also* that for the purposes of the second commitment period, from 1 January 2013 onwards, a Party included in Annex I may continue to participate in ongoing project activities under Article 12 and in any project activities to be registered after 31 December 2012, but only a Party with a quantified emission limitation and reduction commitment inscribed in the third column of Annex B as contained in annex I to this decision shall be eligible to transfer and acquire certified emission reductions (CERs) in accordance with decision 3/CMP.1 and with paragraph 15 below;

14. *Decides* that a Party referred to in paragraphs 15 and 16 below shall be eligible to use CERs to contribute to compliance with part of its commitment under Article 3 of the Kyoto Protocol for the second commitment period upon the entry into force for that Party of the amendment contained in annex I to this decision and upon that Party meeting the requirements set out in paragraph 31 of the annex to decision 3/CMP.1;

15. *Decides*, with respect to joint implementation under Article 6 and emissions trading under Article 17 of the Kyoto Protocol, that:

(a) As of 1 January 2013, only a Party with a commitment inscribed in the third column of Annex B as contained in annex I to this decision whose eligibility has been established in accordance with the provisions of paragraph 3 of the annex to decision 11/CMP.1 in the first commitment period, shall be eligible to transfer and acquire CERs, AAUs, emission reduction units (ERUs) and removal units (RMUs) valid for the second commitment period under Article 17 of the Kyoto Protocol, subject to the provisions of paragraph 3(b) of the annex to decision 11/CMP.1;

(b) Paragraph 2(b) of the annex to decision 11/CMP.1 shall apply to such Party only upon calculation and recording of its assigned amount for the second commitment period;

16. *Requests* the Subsidiary Body for Implementation to consider modalities for expediting the continued issuance, transfer and acquisition of ERUs under Article 6 for the second commitment period with respect to Parties referred to in paragraph 15 above and modalities for expediting the establishment of eligibility of Parties referred to in paragraph 15 above whose eligibility has not been established in the first commitment period;

17. *Decides* that the provisions of the second sentence of paragraph 31(e) of the annex to decision 3/CMP.1, the second sentence of subparagraph 21(e) of the annex to decision 9/CMP.1 and the second sentence of paragraph 2(e) of the annex to decision 11/CMP.1 shall be extended to apply to the second commitment period;

18. *Decides also* with regard to paragraphs 6–10 of the annex to decision 11/CMP.1 that for the purposes of the second commitment period:

(a) They shall apply to each Party referred to in paragraphs 15 and 16 above only upon calculation and recording of its assigned amount for the second commitment period;

(b) Any references to Article 3, paragraphs 7 and 8, of the Kyoto Protocol shall be read as references to Article 3, paragraphs 7 bis, 8 and 8 bis, of the Kyoto Protocol;

(c) The reference to “five times its most recently reviewed inventory” in paragraph 6 of the annex to decision 11/CMP.1 shall be read as “eight times its most recently reviewed inventory”;

19. *Decides further* that paragraph 23 of the annex to decision 13/CMP.1 shall not apply for the purposes of the second commitment period;

## V.

20. *Decides* that the share of proceeds to assist developing country Parties that are particularly vulnerable to the adverse effects of climate change to meet the costs of adaptation referred to in Article 12, paragraph 8, of the Kyoto Protocol and decision 17/CP.7, paragraph 15(a), shall be maintained at 2 per cent of the CERs issued for project activities;

21. *Decides also* that for the second commitment period, the Adaptation Fund shall be further augmented through a 2 per cent share of the proceeds levied on the first international transfers of AAUs and the issuance of ERUs for Article 6 projects immediately upon the conversion to ERUs of AAUs or RMUs previously held by Parties;

22. *Reaffirms* that in accordance with decision 17/CP.7, clean development mechanism project activities in least developed country Parties shall continue to be exempt from the share of proceeds to assist with the costs of adaptation;

## VI.

23. *Decides* that each Party included in Annex I with a commitment inscribed in the third column of Annex B as contained in annex I to this decision shall establish a previous period surplus reserve account in its national registry;

24. *Decides also* that where the emissions of a Party referred to in paragraph 23 above in a commitment period are less than its assigned amount under Article 3, the difference shall, on request of that Party, be carried over to the subsequent commitment period, as follows:

(a) Any ERUs or CERs held in that Party’s national registry that have not been retired for that commitment period or cancelled may be carried over to the subsequent commitment period, up to a maximum for each unit type of 2.5 per cent of the assigned amount calculated pursuant to Article 3, paragraphs 7 and 8;

(b) Any AAUs held in that Party’s national registry that have not been retired for that commitment period or cancelled shall be added to the assigned amount for that Party for the second commitment period. That part of a Party’s assigned amount consisting of AAUs held in that Party’s national registry that has not been retired for that commitment period or cancelled shall be transferred to its previous period surplus reserve account for the subsequent commitment period, to be established in its national registry;

25. *Decides further* that units in a Party’s previous period surplus reserve account may be used for retirement during the additional period for fulfilling commitments of the second commitment period up to the extent by which emissions during the second commitment period exceed the assigned amount for that commitment period, as defined in Article 3, paragraphs 7 bis, 8 and 8 bis, of the Kyoto Protocol;

26. *Decides* that units may be transferred and acquired between previous period surplus reserve accounts. A Party referred to in paragraph 23 above may acquire units from other

Parties' previous period surplus reserve accounts into its previous period surplus reserve account up to 2 per cent of its assigned amount for the first commitment period pursuant to Article 3, paragraph 7 and 8;

## VII.

27. *Takes note* of decision 2/CMP.8 on the implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8;

28. *Requests* the Subsidiary Body for Scientific and Technological Advice to take into account the provisions of this decision in its work pursuant to decision 2/CMP.8;

29. *Requests also* the secretariat and the relevant bodies under the Kyoto Protocol to take all necessary measures to facilitate the implementation of this decision;

30. *Decides* that the Ad Hoc Working Group on Further Commitments for Annex I Parties under the Kyoto Protocol has fulfilled the mandate set out in decision 1/CMP.1 and that its work is hereby concluded.

## Annex I

## Doha amendment to the Kyoto Protocol

## Article 1: Amendment

## A. Annex B to the Kyoto Protocol

The following table shall replace the table in Annex B to the Protocol:

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
<i>Party</i>	<i>Quantified emission limitation or reduction commitment (2008–2012) (percentage of base year or period)</i>	<i>Quantified emission limitation or reduction commitment (2013–2020) (percentage of base year or period)</i>	<i>Reference year<sup>1</sup></i>	<i>Quantified emission limitation or reduction commitment (2013–2020) (expressed as percentage of reference year)<sup>1</sup></i>	<i>Pledges for the reduction of greenhouse gas emissions by 2020 (percentage of reference year)<sup>2</sup></i>
Australia	108	99.5	2000	98	-5 to -15% or -25% <sup>3</sup>
Austria	92	80 <sup>4</sup>	NA	NA	
Belarus <sup>5*</sup>		88	1990	NA	-8%
Belgium	92	80 <sup>4</sup>	NA	NA	
Bulgaria*	92	80 <sup>4</sup>	NA	NA	
Croatia*	95	80 <sup>6</sup>	NA	NA	-20%/-30% <sup>7</sup>
Cyprus		80 <sup>4</sup>	NA	NA	
Czech Republic*	92	80 <sup>4</sup>	NA	NA	
Denmark	92	80 <sup>4</sup>	NA	NA	
Estonia*	92	80 <sup>4</sup>	NA	NA	
European Union	92	80 <sup>4</sup>	1990	NA	-20%/-30% <sup>7</sup>
Finland	92	80 <sup>4</sup>	NA	NA	
France	92	80 <sup>4</sup>	NA	NA	
Germany	92	80 <sup>4</sup>	NA	NA	
Greece	92	80 <sup>4</sup>	NA	NA	
Hungary*	94	80 <sup>4</sup>	NA	NA	
Iceland	110	80 <sup>8</sup>	NA	NA	
Ireland	92	80 <sup>4</sup>	NA	NA	
Italy	92	80 <sup>4</sup>	NA	NA	
Kazakhstan*		95	1990	95	-7%
Latvia*	92	80 <sup>4</sup>	NA	NA	

1	2	3	4	5	6
<i>Party</i>	<i>Quantified emission limitation or reduction commitment (2008–2012) (percentage of base year or period)</i>	<i>Quantified emission limitation or reduction commitment (2013–2020) (percentage of base year or period)</i>	<i>Reference year<sup>1</sup></i>	<i>Quantified emission limitation or reduction commitment (2013–2020) (expressed as percentage of reference year)<sup>1</sup></i>	<i>Pledges for the reduction of greenhouse gas emissions by 2020 (percentage of reference year)<sup>2</sup></i>
Liechtenstein	92	84	1990	84	–20%/–30% <sup>9</sup>
Lithuania*	92	80 <sup>4</sup>	NA	NA	
Luxembourg	92	80 <sup>4</sup>	NA	NA	
Malta		80 <sup>4</sup>	NA	NA	
Monaco	92	78	1990	78	–30%
Netherlands	92	80 <sup>4</sup>	NA	NA	
Norway	101	84	1990	84	–30% to –40% <sup>10</sup>
Poland*	94	80 <sup>4</sup>	NA	NA	
Portugal	92	80 <sup>4</sup>	NA	NA	
Romania*	92	80 <sup>4</sup>	NA	NA	
Slovakia*	92	80 <sup>4</sup>	NA	NA	
Slovenia*	92	80 <sup>4</sup>	NA	NA	
Spain	92	80 <sup>4</sup>	NA	NA	
Sweden	92	80 <sup>4</sup>	NA	NA	
Switzerland	92	84.2	1990	NA	–20% to –30% <sup>11</sup>
Ukraine*	100	76 <sup>12</sup>	1990	NA	–20%
United Kingdom of Great Britain and Northern Ireland	92	80 <sup>4</sup>	NA	NA	
<i>Party</i>	<i>Quantified emission limitation or reduction commitment (2008–2012) (percentage of base year or period)</i>				
Canada <sup>13</sup>	94				
Japan <sup>14</sup>	94				
New Zealand <sup>15</sup>	100				
Russian Federation <sup>16*</sup>	100				

Abbreviation: NA = not applicable.

\* Countries that are undergoing the process of transition to a market economy.

All footnotes below, except for footnotes 1, 2 and 5, have been provided through communications from the respective Parties.



- <sup>1</sup> A reference year may be used by a Party on an optional basis for its own purposes to express its quantified emission limitation or reduction commitment (QELRC) as a percentage of emissions of that year, that is not internationally binding under the Kyoto Protocol, in addition to the listing of its QELRC(s) in relation to the base year in the second and third columns of this table, which are internationally legally binding.
- <sup>2</sup> Further information on these pledges can be found in documents FCCC/SB/2011/INF.1/Rev.1 and FCCC/KP/AWG/2012/MISC.1, Add.1 and Add.2.
- <sup>3</sup> Australia's QELRC under the second commitment period of the Kyoto Protocol is consistent with the achievement of Australia's unconditional 2020 target of 5 per cent below 2000 levels. Australia retains the option later to move up within its 2020 target of 5 to 15, or 25 per cent below 2000 levels, subject to certain conditions being met. This reference retains the status of these pledges as made under the Cancun Agreements and does not amount to a new legally binding commitment under this Protocol or its associated rules and modalities.
- <sup>4</sup> The QELRCs for the European Union and its member States for a second commitment period under the Kyoto Protocol are based on the understanding that these will be fulfilled jointly with the European Union and its member States, in accordance with Article 4 of the Kyoto Protocol. The QELRCs are without prejudice to the subsequent notification by the European Union and its member States of an agreement to fulfil their commitments jointly in accordance with the provisions of the Kyoto Protocol.
- <sup>5</sup> Added to Annex B by an amendment adopted pursuant to decision 10/CMP.2. This amendment has not yet entered into force.
- <sup>6</sup> Croatia's QELRC for a second commitment period under the Kyoto Protocol is based on the understanding that it will fulfil this QELRC jointly with the European Union and its member States, in accordance with Article 4 of the Kyoto Protocol. As a consequence, Croatia's accession to the European Union shall not affect its participation in such joint fulfilment agreement pursuant to Article 4 or its QELRC.
- <sup>7</sup> As part of a global and comprehensive agreement for the period beyond 2012, the European Union reiterates its conditional offer to move to a 30 per cent reduction by 2020 compared to 1990 levels, provided that other developed countries commit themselves to comparable emission reductions and developing countries contribute adequately according to their responsibilities and respective capabilities.
- <sup>8</sup> The QELRC for Iceland for a second commitment period under the Kyoto Protocol is based on the understanding that it will be fulfilled jointly with the European Union and its member States, in accordance with Article 4 of the Kyoto Protocol.
- <sup>9</sup> The QELRC presented in column three refers to a reduction target of 20 per cent by 2020 compared to 1990 levels. Liechtenstein would consider a higher reduction target of up to 30 per cent by 2020 compared to 1990 levels under the condition that other developed countries commit themselves to comparable emission reductions and that economically more advanced developing countries contribute adequately according to their responsibilities and respective capabilities.
- <sup>10</sup> Norway's QELRC of 84 is consistent with its target of 30 per cent reduction of emissions by 2020, compared to 1990. If it can contribute to a global and comprehensive agreement where major emitting Parties agree on emission reductions in line with the 2° C target, Norway will move to a level of 40 per cent reduction for 2020 based on 1990 levels. This reference retains the status of the pledge made under the Cancun Agreements and does not amount to a new legally binding commitment under this Protocol.
- <sup>11</sup> The QELRC presented in the third column of this table refers to a reduction target of 20 per cent by 2020 compared to 1990 levels. Switzerland would consider a higher reduction target up to 30 per cent by 2020 compared to 1990 levels subject to comparable emission reduction commitments from other developed countries and adequate contribution from developing countries according to their responsibilities and capabilities in line with the 2° C target. This reference retains the status of the pledge made under the Cancun Agreements and does not amount to a new legally binding commitment under this Protocol or its associated rules and modalities.
- <sup>12</sup> Should be full carry-over and there is no acceptance of any cancellation or any limitation on use of this legitimately acquired sovereign property.
- <sup>13</sup> On 15 December 2011, the Depository received written notification of Canada's withdrawal from the Kyoto Protocol. This action will become effective for Canada on 15 December 2012.
- <sup>14</sup> In a communication dated 10 December 2010, Japan indicated that it does not have any intention to be under obligation of the second commitment period of the Kyoto Protocol after 2012.
- <sup>15</sup> New Zealand remains a Party to the Kyoto Protocol. It will be taking a quantified economy-wide emission reduction target under the United Nations Framework Convention on Climate Change in the period 2013 to 2020.

- <sup>16</sup> In a communication dated 8 December 2010 that was received by the secretariat on 9 December 2010, the Russian Federation indicated that it does not intend to assume a quantitative emission limitation or reduction commitment for the second commitment period.

## **B. Annex A to the Kyoto Protocol**

The following list shall replace the list under the heading “Greenhouse gases” in Annex A to the Protocol:

### **Greenhouse gases**

Carbon dioxide (CO<sub>2</sub>)

Methane (CH<sub>4</sub>)

Nitrous oxide (N<sub>2</sub>O)

Hydrofluorocarbons (HFCs)

Perfluorocarbons (PFCs)

Sulphur hexafluoride (SF<sub>6</sub>)

Nitrogen trifluoride (NF<sub>3</sub>)<sup>1</sup>

## **C. Article 3, paragraph 1 bis**

The following paragraph shall be inserted after paragraph 1 of Article 3 of the Protocol:

1 bis. The Parties included in Annex I shall, individually or jointly, ensure that their aggregate anthropogenic carbon dioxide equivalent emissions of the greenhouse gases listed in Annex A do not exceed their assigned amounts, calculated pursuant to their quantified emission limitation and reduction commitments inscribed in the third column of the table contained in Annex B and in accordance with the provisions of this Article, with a view to reducing their overall emissions of such gases by at least 18 per cent below 1990 levels in the commitment period 2013 to 2020.

## **D. Article 3, paragraph 1 ter**

The following paragraph shall be inserted after paragraph 1 bis of Article 3 of the Protocol:

1 ter. A Party included in Annex B may propose an adjustment to decrease the percentage inscribed in the third column of Annex B of its quantified emission limitation and reduction commitment inscribed in the third column of the table contained in Annex B. A proposal for such an adjustment shall be communicated to the Parties by the secretariat at least three months before the meeting of the Conference of the Parties serving as the meeting of the Parties to this Protocol at which it is proposed for adoption.

## **E. Article 3, paragraph 1 quater**

The following paragraph shall be inserted after paragraph 1 ter of Article 3 of the Protocol:

1 quater. An adjustment proposed by a Party included in Annex I to increase the ambition of its quantified emission limitation and reduction commitment in accordance with Article 3, paragraph 1 ter, above shall be considered adopted by the Conference of the

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<sup>1</sup> Applies only from the beginning of the second commitment period.

Parties serving as the meeting of the Parties to this Protocol unless more than three-fourths of the Parties present and voting object to its adoption. The adopted adjustment shall be communicated by the secretariat to the Depositary, who shall circulate it to all Parties, and shall enter into force on 1 January of the year following the communication by the Depositary. Such adjustments shall be binding upon Parties.

**F. Article 3, paragraph 7 bis**

The following paragraphs shall be inserted after paragraph 7 of Article 3 of the Protocol:

7 bis. In the second quantified emission limitation and reduction commitment period, from 2013 to 2020, the assigned amount for each Party included in Annex I shall be equal to the percentage inscribed for it in the third column of the table contained in Annex B of its aggregate anthropogenic carbon dioxide equivalent emissions of the greenhouse gases listed in Annex A in 1990, or the base year or period determined in accordance with paragraph 5 above, multiplied by eight. Those Parties included in Annex I for whom land-use change and forestry constituted a net source of greenhouse gas emissions in 1990 shall include in their 1990 emissions base year or period the aggregate anthropogenic carbon dioxide equivalent emissions by sources minus removals by sinks in 1990 from land-use change for the purposes of calculating their assigned amount.

**G. Article 3, paragraph 7 ter**

The following paragraph shall be inserted after paragraph 7 bis of Article 3 of the Protocol:

7 ter. Any positive difference between the assigned amount of the second commitment period for a Party included in the Annex I and average annual emissions for the first three years of the preceding commitment period multiplied by eight shall be transferred to the cancellation account of that Party.

**H. Article 3, paragraph 8**

In paragraph 8 of Article 3 of the Protocol, the words:

calculation referred to in paragraph 7 above

shall be substituted by:

calculations referred to in paragraphs 7 and 7 bis above

**I. Article 3, paragraph 8 bis**

The following paragraph shall be inserted after paragraph 8 of Article 3 of the Protocol:

8 bis. Any Party included in Annex I may use 1995 or 2000 as its base year for nitrogen trifluoride for the purposes of the calculation referred to in paragraph 7 bis above.

**J. Article 3, paragraphs 12 bis and ter**

The following paragraphs shall be inserted after paragraph 12 of Article 3 of the Protocol:

12 bis. Any units generated from market-based mechanisms to be established under the Convention or its instruments may be used by Parties included in Annex I to assist them in

achieving compliance with their quantified emission limitation and reduction commitments under Article 3. Any such units which a Party acquires from another Party to the Convention shall be added to the assigned amount for the acquiring Party and subtracted from the quantity of units held by the transferring Party.

12 ter. The Conference of the Parties serving as the meeting of the Parties to this Protocol shall ensure that, where units from approved activities under market-based mechanisms referred to in paragraph 12 bis above are used by Parties included in Annex I to assist them in achieving compliance with their quantified emission limitation and reduction commitments under Article 3, a share of these units is used to cover administrative expenses, as well as to assist developing country Parties that are particularly vulnerable to the adverse effects of climate change to meet the costs of adaptation if these units are acquired under Article 17.

**K. Article 4, paragraph 2**

The following words shall be added to the end of the first sentence of paragraph 2 of Article 4 of the Protocol:

, or on the date of deposit of their instruments of acceptance of any amendment to Annex B pursuant to Article 3, paragraph 9

**L. Article 4, paragraph 3**

In paragraph 3 of Article 4 of the Protocol, the words:

, paragraph 7

shall be substituted by:

to which it relates

**Article 2: Entry into force**

This amendment shall enter into force in accordance with Articles 20 and 21 of the Kyoto Protocol.

## Annex II

### **Political declarations relating to assigned amount units carried over from the first commitment period of the Kyoto Protocol**

#### **Australia**

1. Australia will not purchase AAUs carried over from the first commitment period. Australia will adhere to arrangements in other countries relating to the transfer of AAUs under any arrangement that Australia may have linking our emissions trading scheme with any other scheme. Imported AAUs will continue to be ineligible for surrender for compliance by liable entities in Australia's emissions trading scheme.

#### **European Union and its 27 member States**

European Union legislation on Climate-Energy Package for the implementation of its emission reduction objectives for the period 2013-2020 does not allow the use of surplus AAUs carried over from the first commitment period to meet these objectives.

#### **Japan**

The Government of Japan will not purchase AAUs carried over from the first commitment period.

#### **Liechtenstein**

Liechtenstein will not acquire and use surplus assigned amount units carried over from the first commitment period to comply with its commitments in the second commitment period.

#### **Monaco**

Monaco will not purchase carried over AAUs from the first commitment period under the Kyoto Protocol.

#### **Norway**

Norway will not purchase carried over AAUs from the first commitment period under the Kyoto Protocol.

#### **Switzerland**

Under the Swiss domestic legislation applicable during the second commitment period, Switzerland will not use carried-over AAUs transferred from other Parties for compliance under Article 3 of the Kyoto Protocol for the second commitment period. Switzerland will adhere to arrangements in other countries relating to the transfer of AAUs under any arrangement that Switzerland may have linking our emissions trading scheme with any other emissions trading schemes.

*9<sup>th</sup> plenary meeting  
8 December 2012*

## Decision 2/CMP.8

### **Implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol**

*The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,*

*Recalling* its decisions 2/CMP.1, 3/CMP.1, 9/CMP.1, 11/CMP.1, 12/CMP.1, 13/CMP.1, 14/CMP.1, 15/CMP.1, 16/CMP.1, 17/CMP.1, 18/CMP.1, 19/CMP.1, 20/CMP.1, 22/CMP.1, 27/CMP.1, 6/CMP.3, 1/CMP.7, 2/CMP.7, 3/CMP.7, 4/CMP.7 and 5/CMP.7,

*Also recalling*, in particular, its decision that the second commitment period under the Kyoto Protocol shall begin on 1 January 2013,<sup>1</sup>

*Emphasizing* the importance of commencing the implementation of the second commitment period without delay,

1. *Agrees* that decision 5/CMP.7 does not result in any modification to the previous decisions;

2. *Decides* that each Party with a quantified emission limitation and reduction commitment inscribed in the third column of Annex B to the Kyoto Protocol, as contained in annex I to decision 1/CMP.8, shall submit to the secretariat, by 15 April 2015, a report to facilitate the calculation of its assigned amount pursuant to Article 3, paragraphs 7bis, 8 and 8bis, of the Kyoto Protocol for the second commitment period and to demonstrate its capacity to account for its emissions and assigned amount (hereinafter referred to as the report to facilitate the calculation of the assigned amount);

3. *Also decides* that for the second commitment period, the report to facilitate the calculation of the assigned amount shall include the information specified in annex I to this decision;

4. *Further decides* that for the purposes of reporting land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol for the second commitment period, each Party included in Annex I shall include the information specified in annex II to this decision in its annual greenhouse gas inventory in accordance with Article 5, paragraph 2, of the Kyoto Protocol, which shall be submitted starting with the annual inventory for the first year of the second commitment period;

5. *Decides* that each Party with a quantified emission limitation and reduction commitment inscribed in the third column of Annex B to the Kyoto Protocol shall submit its first standard electronic format for reporting Kyoto Protocol units for the second commitment period in conjunction with its first annual inventory submission for that commitment period;

6. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue to assess and address the implications of the implementation of decisions 2/CMP.7 to 4/CMP.7, as well as those of decision 1/CMP.8, on the relevant decisions adopted for the

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<sup>1</sup> Decision 1/CMP.7, paragraph 1.

first commitment period, with the aim of finalizing its consideration and proposing for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its ninth session any changes to such decisions;

7. *Notes* that some of the work referred to in paragraph 6 above might only be completed by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its tenth session;

8. *Also requests* the Subsidiary Body for Scientific and Technological Advice to initiate consideration of any supplementary reporting tables required for the reporting of land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol for the second commitment period in parallel with the consideration of any supplementary methodological guidance resulting from the work of the Intergovernmental Panel on Climate Change referred to in decision 2/CMP.7, paragraph 8, and in the conclusions of the Subsidiary Body for Scientific and Technological Advice at its thirty-third session,<sup>2</sup> with the aim of completing this work by the ninth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol;

9. *Invites* Parties to submit to the secretariat, by 15 February 2013, views on and proposals or elements of proposals to address the implications referred to in paragraphs 6 and 8 above;

10. *Requests* the secretariat, subject to the availability of financial resources, to implement the measures necessary to enable the implementation of this decision, including, as appropriate:

(a) To organize a workshop, to be held prior to the thirty-eighth session of the Subsidiary Body for Scientific and Technological Advice, with the aim of facilitating the work of the Subsidiary Body for Scientific and Technological Advice referred to in paragraph 6 above;

(b) To prepare a report on the workshop referred to in paragraph 10(a) above for consideration by the Subsidiary Body for Scientific and Technological Advice at its thirty-eighth session;

(c) To organize a workshop, to be held prior to the thirty-ninth session of the Subsidiary Body for Scientific and Technological Advice, with the aim of facilitating the work on the common reporting format tables for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol;

(d) To prepare a report on the workshop referred to in paragraph 10(c) above for consideration by the Subsidiary Body for Scientific and Technological Advice at its thirty-ninth session;

(e) To make the submissions referred to in paragraph 9 above publicly available on the UNFCCC website and to compile them into a miscellaneous document before the workshop referred to in paragraph 10(a) above;

11. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraph 10 above;

12. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

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<sup>2</sup> FCCC/SBSTA/2010/13, paragraph 72.

## Annex I

### Report to facilitate the calculation of the assigned amount

1. The report to facilitate the calculation of the assigned amount pursuant to Article 3, paragraphs 7bis, 8 and 8bis, of the Kyoto Protocol for the second commitment period and to demonstrate the capacity of each Party with a quantified emission limitation and reduction commitment inscribed in the third column of Annex B to account for its emissions and assigned amounts shall contain the following information:

(a) Complete inventories of anthropogenic emissions by sources and removals by sinks of greenhouse gases (GHGs) not controlled by the Montreal Protocol, recalculated in accordance with decision 4/CMP.7 for all years from 1990, or another approved base year or period under Article 3, paragraph 5, of the Kyoto Protocol, to the most recent year available, and prepared in accordance with Article 5, paragraph 2, of the Kyoto Protocol, and any relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) and the Conference of the Parties (COP). If the report is submitted at the same time as the submission of the Party's annual GHG inventories, only one inventory submission should be provided and both reports should be submitted in conjunction;

(b) The identification of its selected base year for hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride in accordance with Article 3, paragraph 8, of the Kyoto Protocol, if the Party included in Annex I did not have a quantified emission limitation and reduction target in the first commitment period, and the identification of its selected base year for nitrogen trifluoride in accordance with Article 3, paragraph 8bis, of the Kyoto Protocol, for all Parties included in Annex I with a quantified emission limitation and reduction target for the second commitment period;

(c) The agreement under Article 4 of the Kyoto Protocol for the second commitment period, where the Party has reached such an agreement to fulfil its commitments under Article 3 of the Kyoto Protocol jointly with other Parties;

(d) The calculation of its assigned amount pursuant to Article 3, paragraphs 7bis, 8 and 8bis, of the Kyoto Protocol, on the basis of its inventory referred to in paragraph 1(a) above, which is due by 15 April 2015;

(e) The calculation of its commitment period reserve in accordance with decision 11/CMP.1 or any subsequent revision thereof related to the calculation of the commitment period reserve;

(f) The identification of its selection of single minimum values for tree crown cover, land area and tree height for use in accounting for its activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, if the Party included in Annex I did not select a definition of forest for the first commitment period, together with a justification of the consistency of those values with the information that has been historically reported to the Food and Agriculture Organization of the United Nations or other international bodies, and in the case of difference, an explanation of why and how such values were chosen, in accordance with decisions 16/CMP.1 and 2/CMP.7. If the Party included in Annex I selected its forest definition for the first commitment period, the definition for the second commitment period shall be the same;

(g) The identification of its election of activities under Article 3, paragraph 4, of the Kyoto Protocol for inclusion in its accounting for the second commitment period, in addition to those activities under Article 3, paragraph 4, of the Kyoto Protocol that were elected in the first commitment period, together with information on how its national



system under Article 5, paragraph 1, of the Kyoto Protocol will identify land areas associated with all additional elected activities and how the Party ensures that land that was accounted for under activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in the first commitment period continues to be accounted for in subsequent commitment periods, in accordance with decisions 16/CMP.1 and 2/CMP.7;

(h) The identification of whether, for each activity under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, it intends to account annually or for the entire commitment period;

(i) The forest management reference level as inscribed in the appendix to the annex to decision 2/CMP.7, any technical corrections as contained in the inventory report for the first year of the second commitment period and references to those sections in the national inventory report where such information is reported consistent with the requirements of decision 2/CMP.7, annex, paragraph 14;<sup>1</sup>

(j) Information on how emissions from harvested wood products originating from forests prior to the start of the second commitment period have been calculated in the reference level in accordance with decision 2/CMP.7, annex, paragraph 16;

(k) An indication of whether it intends to apply the provisions to exclude emissions from natural disturbances for the accounting for afforestation and reforestation under Article 3, paragraph 3, of the Kyoto Protocol and/or forest management under Article 3, paragraph 4, of the Kyoto Protocol during the second commitment period in accordance with decision 2/CMP.7, annex, paragraph 33, and any relevant supplementary methodological guidance developed by the Intergovernmental Panel on Climate Change and adopted by the CMP and the COP, including:

(i) Country-specific information on the background level of emissions associated with annual natural disturbances that have been included in its forest management reference level;

(ii) Information on how the background level(s) for afforestation and reforestation under Article 3, paragraph 3, of the Kyoto Protocol and/or forest management under Article 3, paragraph 4, of the Kyoto Protocol have been estimated, and information on how it avoids the expectation of net credits or net debits during the commitment period, including information on how a margin is established, if a margin is needed;

(l) A description of its national system in accordance with Article 5, paragraph 1, of the Kyoto Protocol, reported in accordance with the “Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”, if the Party included in Annex I did not have a quantified emission limitation and reduction target in the first commitment period;

(m) A description of its national registry, reported in accordance with the “Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”, if the Party included in Annex I did not have a quantified emission limitation and reduction target in the first commitment period.

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<sup>1</sup> Parties shall include the submission pursuant to decision 2/CMP.6, paragraph 4, and the corresponding technical assessment report pursuant to decision 2/CMP.6, paragraph 5, as annexes to the report. Any technical corrections resulting from recommendations in the technical assessment report shall be reported in the inventory submission for the first year of the second commitment period.

## Annex II

### **Information on land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in annual greenhouse gas inventories**

1. Each Party included in Annex I shall include in its annual greenhouse gas (GHG) inventory information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry (LULUCF) activities under Article 3, paragraph 3, of the Kyoto Protocol, forest management under Article 3, paragraph 4, of the Kyoto Protocol and any elected activities under Article 3, paragraph 4, of the Kyoto Protocol<sup>1</sup> in accordance with Article 5, paragraph 2, of the Kyoto Protocol as elaborated by any relevant supplementary methodological guidance developed by the Intergovernmental Panel on Climate Change (IPCC) and adopted by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) and the Conference of the Parties (COP). Estimates for activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, shall be clearly distinguished from anthropogenic emissions from the sources listed in Annex A to the Kyoto Protocol. In reporting the above-mentioned information, each Party included in Annex I shall include the reporting requirements specified in paragraphs 3–6 below, taking into consideration the information communicated as part of the report to facilitate the calculation of the assigned amount referred to in paragraph 2 of this decision and the selected values in accordance with decision 16/CMP.1, annex, paragraph 16.

2. General information to be reported for activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, shall include:

(a) Information on how inventory methodologies have been applied taking into account the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, and any relevant supplementary methodological guidance developed by the IPCC and adopted by the CMP and the COP, and recognizing the principles as laid out in decision 16/CMP.1;

(b) The geographical location of the boundaries of the areas that encompass:

(i) Units of land subject to activities under Article 3, paragraph 3, of the Kyoto Protocol;

(ii) Units of land subject to activities under Article 3, paragraph 3, of the Kyoto Protocol which would otherwise be included in land subject to forest management or elected activities under Article 3, paragraph 4, of the Kyoto Protocol under the provisions of decision 2/CMP.7, annex, paragraph 9;

(iii) Land subject to forest management under Article 3, paragraph 4, in the second commitment period and to any elected activities under Article 3, paragraph 4;

The information aims to ensure that units of land and areas of land are identifiable. Parties are encouraged to elaborate on this information on the basis of any relevant decisions of the CMP and the COP on methodological guidance associated with LULUCF;

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<sup>1</sup> The elected activities shall be the same as those identified in the Party's report referred to in paragraph 2 of this decision.

(c) The spatial assessment unit used for determining the area of accounting for afforestation, reforestation and deforestation;

(d) Information on anthropogenic GHG emissions by sources and removals by sinks resulting from activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, for all geographical locations reported in the current and previous years, under paragraph 3(b) above, since the beginning of the commitment period or the onset of the activity, whichever comes later. In the latter case the year of the onset of the activity shall also be included. Once land is accounted for under activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, or any elected activities under Article 3, paragraph 4, reporting shall continue throughout subsequent and contiguous commitment periods;

(e) Information on which, if any, of the following pools – above-ground biomass, below-ground biomass, litter, deadwood and/or soil organic carbon – were not accounted for, together with verifiable information that demonstrates that these unaccounted pools were not a net source of anthropogenic GHG emissions;

(f) When a Party applies the provisions for natural disturbances to its accounting in the second commitment period, information demonstrating that emissions from natural disturbances in any single year exceed the background level(s), including a margin, where a margin is needed pursuant to decision 2/CMP.7, annex, paragraph 33. For this purpose, a Party shall, inter alia, include information in accordance with decision 2/CMP.7, annex, paragraphs 33 and 34:

(i) Showing that all lands subject to the exclusion due to natural disturbances are identified, including their georeferenced location, year and types of disturbances;

(ii) Showing how annual emissions resulting from natural disturbances and the subsequent removals during the commitment period in those areas are estimated and excluded from the accounting;

(iii) Showing that no land-use change has occurred on lands for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied and explaining the methods and criteria for identifying any future land-use changes on those land areas during the second commitment period;

(iv) Demonstrating that the events or circumstances were beyond the control of, and not materially influenced by, the Party in the commitment period, by demonstrating practicable efforts to prevent, manage or control the events or circumstances that led to the application of the provisions contained in decision 2/CMP.7, annex, paragraph 33;

(v) Demonstrating efforts taken to rehabilitate, where practicable, the land for which the provisions contained in decision 2/CMP.7, annex, paragraph 33, are applied;

(vi) Showing that emissions associated with salvage logging were not excluded from accounting.

(g) If a Party accounts for GHG emissions by sources and removals by sinks from the harvested wood products pool other than by instantaneous oxidation, information on emissions and removals resulting from changes in the harvested wood products pool accounted for in accordance with decision 2/CMP.7. The emission and removal estimates shall be provided separately for activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4. For this purpose, a Party shall, inter alia, include the following information in accordance with decision 2/CMP.7, annex, paragraphs 16 and 27–32:

- (i) Information on activity data for the harvested wood products categories used for estimating the harvested wood products pool removed from domestic forests, for domestic consumption and for export, as appropriate;
  - (ii) Information on half-lives used in estimating the emissions and removals for these categories in accordance with decision 2/CMP.7, annex, paragraph 29 or 30, or, alternatively, information on methodologies used to account for harvested wood products in accordance with decision 2/CMP.7, annex, paragraph 30, showing that the methodologies used are at least as detailed or accurate as the first-order decay method with default half-lives provided in decision 2/CMP.7, annex, paragraph 29;
  - (iii) If the forest management reference level is based on a projection, information on whether emissions from harvested wood products originating from forests prior to the start of the second commitment period have been included in the accounting;
  - (iv) Information on how emissions from the harvested wood products pool that have been accounted for during the first commitment period on the basis of instantaneous oxidation have been excluded from the accounting for the second commitment period;
  - (v) Information showing that harvested wood products resulting from deforestation have been accounted on the basis of instantaneous oxidation;
  - (vi) Information showing that carbon dioxide emissions from harvested wood products in solid waste disposal sites, where these emissions are separately accounted for, and from wood harvested for energy purposes have been accounted on the basis of instantaneous oxidation;
  - (vii) Information showing that the emissions and removals resulting from changes in the harvested wood products pool accounted for do not include imported harvested wood products, irrespective of their origin.
3. Information should also be provided which indicates whether anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, factor out removals from:
- (a) Elevated carbon dioxide concentrations above pre-industrial levels;
  - (b) Indirect nitrogen deposition;
  - (c) The dynamic effects of age structure resulting from activities prior to 1 January 1990.
4. Specific information to be reported for activities under Article 3, paragraph 3, shall include:
- (a) Information that demonstrates that activities under Article 3, paragraph 3, began on or after 1 January 1990 and before 31 December of the last year of the commitment period, and are directly human-induced;
  - (b) Information on how harvesting or forest disturbance that is followed by the re-establishment of a forest is distinguished from deforestation.
5. Specific information to be reported for forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, shall include:
- (a) A demonstration that activities under Article 3, paragraph 4, have occurred since 1 January 1990 and are human induced;

(b) For Parties included in Annex I that elect cropland management and/or grazing land management and/or revegetation and/or wetland drainage and rewetting, anthropogenic GHG emissions by sources and removals by sinks for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported under paragraph 2(b) above;

(c) Information that demonstrates that emissions by sources and removals by sinks resulting from forest management under Article 3, paragraph 4, and any elected activities under Article 3, paragraph 4, are not accounted for under activities under Article 3, paragraph 3;

(d) Information on how all emissions arising from the conversion of natural forests to planted forests are accounted for in accordance with any supplementary methodological guidance developed by the IPCC and adopted by the CMP;

(e) Information that demonstrates methodological consistency between the reference level and reporting for forest management during the second commitment period, including the area accounted for, the treatment of harvested wood products, and the accounting of any emissions from natural disturbances;

(f) Any technical corrections made pursuant to decision 2/CMP.7, annex, paragraph 14, to ensure consistency between the reference level and reporting for forest management during the second commitment period;

(g) If a Party includes in its accounting of forest management under Article 3, paragraph 4, anthropogenic GHG emissions by sources and removals by sinks resulting from the harvest and conversion of forest plantations to non-forest land, information to demonstrate that it has met the requirements set out in decision 2/CMP.7, annex, paragraphs 37–39, and any relevant supplementary methodological guidance developed by the IPCC and adopted by the CMP, including:

(i) The identification of all lands and associated carbon pools subject to decision 2/CMP.7, annex, paragraph 37, including the georeferenced location and year of conversion;

(ii) A demonstration that the forest plantation was first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990, and, if the forest plantation was re-established, that this last occurred on forest land through direct human-induced planting and/or seeding after 1 January 1960;

(iii) A demonstration that a new forest of at least equivalent area to the harvested forest plantation is established through direct human-induced planting and/or seeding of non-forested land that did not contain forest on 31 December 1989;

(iv) A demonstration that this newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation, and, if not, a debit would be generated under Article 3, paragraph 4

*9<sup>th</sup> plenary meeting  
8 December 2012*