

## Decision 17/CP.10

### Standard electronic format for reporting Kyoto Protocol units<sup>1</sup>

*The Conference of the Parties,*

*Recalling* its decisions 11/CP.7, 16/CP.7, 17/CP.7, 18/CP.7, 19/CP.7, 22/CP.8 and 19/CP.9, and the relevant provisions of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its Article 7,

*Being aware* of its decision 13/CP.10,

*Having considered* the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice,

1. *Recommends* that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its first session, adopt draft decision -/CMP.1 (*Standard electronic format for reporting Kyoto Protocol units*) below;
2. *Notes* the importance of the compilation and accounting database and that additional resources will be required for its establishment;
3. *Encourages* Parties included in Annex II to the Convention which are Parties to the Kyoto Protocol to make contributions to the UNFCCC Trust Fund For Supplementary Activities for the work on the compilation and accounting database in 2005;
4. *Requests* the secretariat to develop the compilation and accounting database in coordination with the development of the international transaction log and to report on progress to the Subsidiary Body for Scientific and Technological Advice;
5. *Further requests* the secretariat to consult with administrators of registry systems to facilitate the review of national registries and assigned amount information under Article 8 of the Kyoto Protocol.

*6<sup>th</sup> plenary meeting  
17–18 December 2004*

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<sup>1</sup> Emission reduction units, certified emission reductions, including temporary certified emission reductions and long-term certified emission reductions, assigned amount units and removal units.

## Draft decision -/CMP.1

### Standard electronic format for reporting Kyoto Protocol units<sup>1</sup>

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

*Recalling* the relevant provisions of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, in particular its Article 7 and decisions 11/CP.7, 16/CP.7, 17/CP.7, 18/CP.7, 19/CP.7, 19/CP.9 and 13/CP.10,

*Being aware* of the time frames for submission of information under Article 7 of the Kyoto Protocol established under decision -/CMP.1 (*Article 7*),

*Having considered* decision 17/CP.10,

1. *Adopts* the standard electronic format for reporting Kyoto Protocol units and the reporting instructions as contained in the annex to this decision, in accordance with paragraph 2 of section E of the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol (annex to draft decision -/CMP.1 (*Article 7*));
2. *Decides* that Parties included in Annex I to the Convention may use the formats elaborated by the administrator of the international transaction log in accordance with paragraph 6 (j) of decision 16/CP.10 to report information required under paragraphs 3 to 7 of section E of the guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol (annex to draft decision -/CMP.1 (*Article 7*));
3. *Decides* that, where a Party included in Annex I to the Convention undertakes a corrective transaction to reflect a correction to the compilation and accounting database applied by the Compliance Committee, pursuant to chapter V, paragraph 5 (b), of the annex to decision -/CMP.1 (*Procedures and mechanisms relating to compliance under the Kyoto Protocol*), the information in the compilation and accounting database shall be appropriately amended to avoid double counting, following the review of the corrective transaction in accordance with Article 8 of the Kyoto Protocol and the resolution of any questions of implementation;
4. *Decides* to extend the code of practice for the treatment of confidential information for the reviews of inventories under Article 8 of the Kyoto Protocol<sup>2</sup> to the review of assigned amount information under Article 8 of the Kyoto Protocol.

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<sup>1</sup> Emission reduction units, certified emission reductions, including temporary certified emission reductions and long-term certified emission reductions, assigned amount units and removal units.

<sup>2</sup> Adopted by decisions 12/CP.9 and -/CMP.1 (*Issues relating to the implementation of Article 8 of the Kyoto Protocol*).

## ANNEX

## **Standard electronic format for reporting of information on Kyoto Protocol units<sup>1</sup>**

### **I. General reporting instructions**

1. The standard electronic format (SEF) is an essential part of submission under Article 7.1 of the Kyoto Protocol. It is designed to facilitate reporting of Kyoto Protocol units by Parties included in Annex I to the Convention (Annex I Parties) and review of Kyoto Protocol units.
2. Each Annex I Party shall annually report the SEF to the secretariat electronically. Any related information of a non-quantitative character shall be submitted separately. Unless otherwise indicated, Parties shall submit information for the previous calendar year (based on Universal Time). This is referred to as the 'reported year' (for example, in the 2010 SEF submission, the 'reported year' will be the 2009 calendar year).
3. For each commitment period, each Annex I Party shall submit the SEF in the year following the calendar year in which the Party first transferred or acquired Kyoto Protocol units. The first calendar year for which a Party reports this information shall in addition include any CERs that were forwarded by the clean development mechanism (CDM) registry to the registry accounts of project participants and Parties involved, under the prompt start of the CDM. Each Annex I Party shall submit the SEF annually thereafter until the expiration of the additional period for fulfilment of commitments for that commitment period.<sup>2</sup>
4. If an Annex I Party is undertaking transactions for two or more commitment periods simultaneously, then the Party shall provide a separate, complete report for each commitment period. Each report shall contain information only on those Kyoto Protocol units valid for that commitment period.<sup>3</sup>
5. The SEF consists of six tables. All values shall be recorded in the tables as positive, whole units. Negative values shall not be entered.
6. In accordance with the relevant provisions of the Kyoto Protocol, not all unit types are relevant for each account or transaction type. Where a cell is shaded in a table, the information or transaction does not apply for that particular unit type.
7. All tables shall be filled in completely. If no units of a particular type occurred for a transaction in the previous year, the Party shall enter NO in the cell for 'not occurring'.
8. In the interest of readability, descriptive titles are used in the SEF to refer to specific account and transaction types. Explanations of these descriptive titles and references to the pertinent provisions under the Kyoto Protocol are provided under the relevant table below.

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<sup>1</sup> Assigned amount units (AAUs), emission reduction units (ERUs), removal units (RMUs), certified emission reductions (CERs), including temporary certified emission reductions (tCERs) and long-term certified emission reductions (lCERs).

<sup>2</sup> For the first commitment period, the reported years will probably be 2007–2015. These years are illustrative in the SEF, and should be changed as appropriate by the Annex I Party.

<sup>3</sup> With the exception of table 3, which requires information on tCERs and lCERs that were valid in previous commitment periods.

## II. Instructions on individual tables

### A. Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year

9. In table 1, Annex I Parties shall provide information on the total quantities of Kyoto Protocol units in each account type, by unit type, in the national registry as of 1 January of the reported year.

10. Each Annex I Party shall report on the total quantities of Kyoto Protocol units, by unit type, held in each of the account types specified in the following paragraphs of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*) as described below:

- (a) 'Party holding accounts' (paragraph 21 (a))
- (b) 'Entity holding accounts' (paragraph 21 (b))
- (c) 'Article 3.3/3.4 net source cancellation accounts' for cancellation of Kyoto Protocol units as a result of emissions from activities under Article 3.3 and 3.4 of the Kyoto Protocol (paragraph 21 (c))
- (d) 'Non-compliance cancellation account' for cancellation of Kyoto Protocol units following a determination by the compliance committee that the Party is not in compliance with its commitment under Article 3.1 (paragraph 21 (d))
- (e) 'Other cancellation accounts' for other cancellations (paragraph 21 (e)). Parties shall not include the quantities of any Kyoto Protocol units in the registry's mandatory cancellation accounts as defined in the data exchange standards
- (f) 'Retirement accounts' (paragraph 21 (f)).

11. In addition, each Annex I Party shall report on the total quantities of Kyoto Protocol units, by type, held in each of the account types specified in the following paragraphs of the annex to decision -CMP.1 (*Afforestation and reforestation project activities under the CDM*):

- (a) 'tCER replacement account for expiry' to cancel AAUs, CERs, ERUs, RMUs and/or tCERs for the purpose of replacing tCERs before expiry (paragraph 43)
- (b) 'lCER replacement account for expiry' to cancel AAUs, CERs, ERUs and/or RMUs for the purpose of replacing lCERs before expiry (paragraph 47 (a))<sup>4</sup>
- (c) 'lCER replacement account for reversal in storage' to cancel AAUs, CERs, ERUs, RMUs and/or lCERs from the same project activity for the purpose of replacing lCERs where there has been a reversal of removals by sinks (paragraph 47 (b))
- (d) 'lCER replacement account for non-submission of certification report', to cancel AAUs, CERs, ERUs, RMUs and/or lCERs from the same project activity for the purpose of replacing lCERs where a certification report has not been provided (paragraph 47 (c)).

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<sup>4</sup> The technical standards for data exchange between registries use separate account types to distinguish between different causes for replacement and to facilitate tracking of lCERs.

### B. Table 2 (a). Annual internal transactions

12. In table 2 (a), Annex I Parties shall report information on the total quantities of Kyoto Protocol units involved in internal transactions (those that did not involve another registry) that occurred between 1 January and 31 December of the reported year, as described below, including any corrective transactions (see paragraph 42 below).

13. Under the Article 6 section, Annex I Parties shall report information relating to joint implementation projects under the Kyoto Protocol in accordance with the following paragraphs of the annex to decision -/CMP.1 (*Article 6*):

- (a) For 'Party-verified projects' (also referred to as 'track one' projects) Annex I Parties shall report information pertaining to projects where emission reductions or enhancement of removals have been verified by the host Party in accordance with paragraph 23 of the annex to decision -/CMP.1 (*Article 6*):
  - (i) Each Annex I Party shall report under 'Additions' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
  - (ii) The Party shall report under 'Subtractions' the corresponding quantity of AAUs converted, or, in the case of land use, land-use change and forestry (LULUCF) projects, the corresponding quantity of RMUs converted, pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
- (b) For 'independently verified projects' (also referred to as 'track two' projects), Annex I Parties shall report information pertaining to projects where emission reductions or enhancement of removals have been verified through the procedure under the Article 6 supervisory committee in accordance with paragraphs 30–45 of the annex to decision -/CMP.1 (*Article 6*):
  - (i) Each Annex I Party shall report under 'Additions' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
  - (ii) The Party shall report under 'Subtractions' the corresponding quantity of AAUs converted, or, in the case of LULUCF projects, the corresponding quantity of RMUs converted, pursuant to paragraph 29 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).

14. Under the section 'Article 3.3 and 3.4 issuance or cancellation', each Annex I Party shall report information on its LULUCF activities, by individual activity, in accordance with the annex to decision -/CMP.1 (*Land use, land-use change and forestry*), and with its election of activities pursuant to paragraph 8 (c) and (d) of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*):

- (a) For any activity that resulted in a net removal, each Annex I Party shall report under 'Additions' the total quantity of RMUs issued pursuant to paragraph 25 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
- (b) For any activity resulting in net emissions, each Party shall report under 'Subtractions' the total quantities of AAUs, ERUs, RMUs and/or CERs cancelled pursuant to

paragraph 32 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*). For any single activity, Parties shall **not** report a value under both 'Additions' and 'Subtractions'.

15. Under the section 'Article 12 afforestation and reforestation', each Annex I Party shall report information related to afforestation and reforestation project activities under the CDM specified in the following paragraphs of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*):<sup>5</sup>

- (a) 'Replacement of expired tCERs' – the total quantities of AAUs, CERs, ERUs, RMUs and/or tCERs that were transferred to the tCER replacement account (paragraph 44)
- (b) 'Replacement of expired ICERs' – the total quantities of AAUs, CERs, ERUs, and/or RMUs that were transferred to the ICER replacement account for expiry (paragraph 47 (a))
- (c) 'Replacement for reversal of storage' – the total quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for reversal of storage (paragraph 47 (b))
- (d) 'Replacement for non-submission of certification report' – the total quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for non-submission of certification report (paragraph 47 (c)).

16. Under 'Other cancellation', each Annex I Party shall report the total quantities of Kyoto Protocol units, by type, that were cancelled for other reasons. Parties shall not include the quantities of any Kyoto Protocol units in the registry's mandatory cancellation accounts as defined in the data exchange standards.

17. Each Annex I Party shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

18. In the box 'Retirement', each Annex I Party shall report under 'Retirement' the total quantities of Kyoto Protocol units, by type, that were transferred to the retirement account. These values shall not be included in the main body of table 2 (a).

### **C. Table 2 (b). Annual external transactions**

19. In table 2 (b), Annex I Parties shall report information on the total quantities of Kyoto Protocol units involved in external transactions (those that involved another registry) that occurred between 1 January and 31 December of the reported year, including any corrective transactions (see paragraph 42 below).

20. Each Annex I Party shall include a separate row for each registry (Party or CDM registry) to which it transferred, from which it acquired or from which it was forwarded, Kyoto Protocol units during the previous year:

- (a) Each Party shall report the quantities of all Kyoto Protocol units acquired from a registry, or forwarded from the CDM registry, by type, under 'Additions'
- (b) Each Party shall report the total quantities of Kyoto Protocol units transferred to that registry, by type, under 'Subtractions' on the same line.

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<sup>5</sup> Additional information relating to afforestation and reforestation project activities is reported in table 3.

21. Each Annex I Party shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

22. If an Annex I Party has transferred for the first time ERUs that were independently verified by the Article 6 supervisory committee, the Party shall indicate the total quantity of these ERUs in the 'Additional information' box. (Note that this quantity shall also be included in the main body of table 2 (b).)

#### **D. Table 2 (c). Total annual transactions**

23. Each Annex I Party shall add the sub-totals of table 2 (a) and table 2 (b) and report the corresponding quantities under 'Total' in table 2 (c).

#### **E. Table 3. Expiry, cancellation and replacement**

24. In table 3, Annex I Parties shall report information on the expiry, cancellation and replacement of tCERs and ICERs in accordance with the modalities and procedures for afforestation and reforestation project activities under the CDM specified in the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*). Parties shall include all transactions that occurred between 1 January and 31 December of the reported year, including any corrective transactions (see paragraph 42 below).

25. Each Annex I Party shall report the following information under the section 'Temporary CERs (tCERs)':

- (a) 'Expired in retirement and replacement accounts' – the quantity of tCERs that expired in the reported year in the retirement and tCER replacement account for the previous commitment period. (Note that these tCERs will have been valid for the previous commitment period and will expire in the final year of the commitment period.)
- (b) 'Replacement of expired tCERs' – the quantities of AAUs, CERs, ERUs, RMUs and/or tCERs that were transferred to the tCER replacement account pursuant to paragraph 43 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (c) 'Expired in holding accounts' – the quantity of tCERs that expired in all Party and entity holding accounts. (Note that these tCERs will have been valid for the previous commitment period and will expire in the final year of the commitment period.)
- (d) 'Cancellation of tCERs expired in holding accounts' – the quantity of tCERs that expired in all Party and entity holding accounts and that were subsequently moved to the mandatory cancellation account, pursuant to paragraph 53 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*).

26. Each Annex I Party shall report the following information under the section 'Long-term CERs (ICERs)':

- (a) 'Expired in retirement and replacement accounts' – the quantity of ICERs that expired in the reported year in the retirement and ICER replacement accounts for previous commitment periods. (Note that these ICERs will have been valid for a previous commitment period.)
- (b) 'Replacement of expired ICERs' – the quantities of AAUs, CERs, ERUs and/or RMUs that were transferred to the 'ICER Replacement account for expiry' pursuant to

paragraph 48 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*). Parties shall report quantities of Kyoto Protocol units transferred to replace ICERs due to expire in the current or future commitment periods

- (c) 'Expired in holding accounts' – the quantity of ICERs that expired in all Party and entity holding accounts. (Note that these ICERs will have been valid for a previous commitment period.)
- (d) 'Cancellation of ICERs expired in holding accounts' – the quantity of ICERs that expired in all Party and entity holding accounts and that were subsequently moved to the mandatory cancellation account, pursuant to paragraph 53 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (e) 'Subject to replacement for reversal of storage' – in the event that the Party has received notification(s) of a reversal of removals from a project activity from the Executive Board of the CDM, the quantity of ICERs that the Party is required to replace pursuant to that notification
- (f) 'Replacement for reversal of storage' – the quantities of AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity that were transferred to the 'ICER Replacement account for reversal of storage' pursuant to paragraph 49 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*)
- (g) 'Subject to replacement for non-submission of certification report' – in the event that the Party has received a notification(s) of non-submission of certification report from the Executive Board of the CDM, the quantity of ICERs that the Party is required to replace pursuant to that notification
- (h) 'Replacement for non-submission of certification report' – in the event that the Party has received a notification of non-submission of a certification report for a project, the quantities of AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity that were transferred to the 'ICER Replacement account for non-submission of certification' pursuant to paragraph 50 of the annex to decision -/CMP.1 (*Afforestation and reforestation project activities under the CDM*).

27. Annex I Parties shall sum the quantities of Kyoto Protocol units in each column and report these under 'Total'.

**F. Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year**

28. In table 4, Annex I Parties shall include information on the total quantities of Kyoto Protocol units in each account type, by unit type, in the national registry as of 31 December of the reported year.

29. Parties should refer to account type references for table 1.

**G. Table 5 (a). Summary information on additions and subtractions**

30. In table 5(a), Annex I Parties shall report cumulative information for the reported year and previously reported years to facilitate the recording of information for the commitment period in the compilation and accounting database in accordance with the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).

31. Under 'Starting values' each Annex I Party shall report:



- (a) 'Issuance pursuant to Article 3.7 and 3.8' – the total quantity of AAUs issued on the basis of their assigned amount under Article 3, paragraphs 7 and 8, pursuant to paragraph 23 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)
- (b) 'Non-compliance cancellation' – if applicable, the quantities of Kyoto Protocol units, by type, that the Party cancelled pursuant to a determination by the compliance committee that the Party is not in compliance with its commitment under Article 3.1 for the previous commitment period pursuant to paragraph 37 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*)<sup>6</sup>
- (c) 'Carry-over' – if applicable, the total quantities of AAUs, ERUs and/or CERs that were carried over from the previous commitment period pursuant to paragraph 15 of the annex to decision -/CMP.1 (*Modalities for the accounting of assigned amounts*).<sup>7</sup>

32. Under the 'Annual transactions' section, each Annex I Party shall provide summary information on the transactions for the reported year and previously reported years for the commitment period:

- (a) For the reported year, each Party shall report the total quantities of Kyoto Protocol units, by type, from table 2 (c)
- (b) For all other years, the Party shall report the total quantities of Kyoto Protocol units, as reported in table 5 (a) in the previous SEF
- (c) Under 'Total', each Party shall report the sum to date of all transactions.

#### **H. Table 5 (b). Summary information on replacement**

33. In table 5 (b), Annex I Parties shall provide summary information relating to the replacement of tCERs and ICERs for each reported year for the commitment period.

34. Under 'Previous CPs', each Annex I Party shall report the total quantities of Kyoto Protocol units, by type, that were transferred to the 'tCER replacement account for expiry' and/or the 'ICER replacement account for expiry' in previous commitment periods to replace tCERs or ICERs due to expire in the current commitment period. For the first commitment period, Parties shall record NO in all cells in this row.

35. For the reported year, each Annex I Party shall report:

- (a) Under 'Requirement for replacement', the total quantities of tCERs and ICERs that expired in the reported year in retirement and replacement accounts for previous commitment periods or that are otherwise subject to replacement in that year
- (b) Under 'Replacement', the total quantities of Kyoto Protocol units, by type, cancelled to replace tCERs or ICERs. (Note that these quantities should match those reported under 'Total' in table 3.)

36. For all years prior to the reported year, the Annex I Party shall repeat the information under 'Requirement for replacement' and under 'Replacement' as reported in the previous SEF.

<sup>6</sup> This information will not be available until completion of the compliance assessment for the previous commitment period, following the expiration of the additional period for fulfilment of commitments.

<sup>7</sup> This information will not be available until completion of the compliance assessment for the previous commitment period, following the expiration of the additional period for fulfilment of commitments.

37. Under 'Total', each Annex I Party shall report the sum of each column. (Note that at the end of the commitment period, the total quantities of tCERs and lCERs under 'Requirement for replacement' should match the total quantities of Kyoto Protocol units under 'Replacement'.)

**I. Table 5 (c). Summary information on retirement**

38. In table 5 (c), Annex I Parties shall provide summary information on retirement to facilitate the compliance assessment at the end of the additional period for fulfilling commitments.

39. For the reported year, each Annex I Party shall report under 'Retirement', the total quantities of Kyoto Protocol units, by type, retired in that year for the purpose of demonstrating its compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol. (Note that these quantities should match those reported under 'Retirement' in table 2 (a).)

40. For all years prior to the reported year, the Annex I Party shall repeat the information as reported in the previous SEF.

41. Under 'Total', each Annex I Party shall report the sum of each column.

**J. Table 6. Memo item: Corrective transactions undertaken in the reported year**

42. In tables 6 (a) to (c), Annex I Parties shall report any corrective transactions undertaken in the reported year relating to previously reported years, including transactions to address a correction to the compilation and accounting database applied by the compliance committee, pursuant to paragraph 5 (b) in chapter V of the annex to decision -/CMP.1 (*Procedures and mechanisms relating to compliance under the Kyoto Protocol*). Note that quantities of Kyoto Protocol units reported here are included in the annual transactions reported in tables 2 and 3 and are reported in tables 6 (a) to (c) as a memo item for the purpose of transparency. Parties shall provide explanations for these transactions in accompanying text, as required by paragraph 8 of section E of the guidelines for reporting under Article 7 of the Kyoto Protocol.

Party  
Submission year  
Reported year  
Commitment Period

**Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year**

Account type	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Party holding accounts						
Entity holding accounts						
Article 3.3/3.4 net source cancellation accounts						
Non-compliance cancellation accounts						
Other cancellation accounts						
Retirement account						
tCER replacement account for expiry						
ICER replacement account for expiry						
ICER replacement account for reversal in storage						
ICER replacement account for non-submission of certification report						
<b>Total</b>						

Party  
Submission year  
Reported year  
Commitment Period

Table 2 (a). Annual internal transactions

Transaction type	Additions						Subtractions					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Article 6 issuance and conversion</b>												
Party-verified projects												
Independently verified projects												
<b>Article 3.3 and 3.4 issuance or cancellation</b>												
3.3 Afforestation and reforestation												
3.3 Deforestation												
3.4 Forest management												
3.4 Cropland management												
3.4 Grazing land management												
3.4 Revegetation												
<b>Article 12 afforestation and reforestation</b>												
Replacement of expired tCERs												
Replacement of expired ICERs												
Replacement for reversal of storage												
Replacement for non-submission of certification report												
<b>Other cancellation</b>												
<b>Sub-total</b>												

Transaction type	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Retirement</b>						

Party  
Submission year  
Reported year  
Commitment Period

**Table 2 (b). Annual external transactions**

[illegible]

### Additional information

[illegible]

**Table 2 (c). Total annual transactions**

[illegible]

Party  
Submission year  
Reported year  
Commitment Period

**Table 3. Expiry, cancellation and replacement**

Transaction or event type	Expiry, cancellation and requirement to replace		Replacement					
	Unit type		Unit type					
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Temporary CERs (tCERs)</b>								
Expired in retirement and replacement accounts								
Replacement of expired tCERs								
Expired in holding accounts								
Cancellation of tCERs expired in holding accounts								
<b>Long-term CERs (ICERs)</b>								
Expired in retirement and replacement accounts								
Replacement of expired ICERs								
Expired in holding accounts								
Cancellation of ICERs expired in holding accounts								
Subject to replacement for reversal of storage								
Replacement for reversal of storage								
Subject to replacement for non-submission of certification report								
Replacement for non-submission of certification report								
<b>Total</b>								

Party  
Submission year  
Reported year  
Commitment Period

**Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year**

Account type	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Party holding accounts						
Entity holding accounts						
Article 3.3/3.4 net source cancellation accounts						
Non-compliance cancellation accounts						
Other cancellation accounts						
Retirement account						
tCER replacement account for expiry						
ICER replacement account for expiry						
ICER replacement account for reversal in storage						
ICER replacement account for non-submission of certification report						
<b>Total</b>						

Party  
Submission year  
Reported year  
Commitment Period

**Table 5 (a). Summary information on additions and subtractions**

	Additions						Subtractions					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Starting values</b>												
Issuance pursuant to Article 3.7 and 3.8												
Non-compliance cancellation												
Carry-over												
<b>Sub-total</b>												
<b>Annual transactions</b>												
Year 0 (2007)												
Year 1 (2008)												
Year 2 (2009)												
Year 3 (2010)												
Year 4 (2011)												
Year 5 (2012)												
Year 6 (2013)												
Year 7 (2014)												
Year 8 (2015)												
<b>Sub-total</b>												
<b>Total</b>												

**Table 5 (b). Summary information on replacement**

	Requirement for replacement		Replacement					
	Unit type		Unit type					
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
<b>Previous CPs</b>								
Year 1 (2008)								
Year 2 (2009)								
Year 3 (2010)								
Year 4 (2011)								
Year 5 (2012)								
Year 6 (2013)								
Year 7 (2014)								
Year 8 (2015)								
<b>Total</b>								

**Table 5 (c). Summary information on retirement**

Year	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Year 1 (2008)						
Year 2 (2009)						
Year 3 (2010)						
Year 4 (2011)						
Year 5 (2012)						
Year 6 (2013)						
Year 7 (2014)						
Year 8 (2015)						
<b>Total</b>						



Party  
 Submission year  
 Reported year  
 Commitment Period

**Table 6 (a). Memo item: Corrective transactions relating to additions and subtractions**

	Additions						Subtractions					
	Unit type						Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transactions												

**Table 6 (b). Memo item: Corrective transactions relating to replacement**

	Requirement for replacement		Replacement					
	Unit type		Unit type					
	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transactions								

**Table 6 (c). Memo item: Corrective transactions relating to retirement**

	Retirement					
	Unit type					
	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
Transactions						