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# Kyoto Protocol Land use, Land-use Change and Forestry

Last updated: 8 March, 2016

Category [International Law \(UNFCCC\)](#) [10]

Type:

Carbon accounting and reporting

Scale:

National

Scope:

Enhancement (Afforestation and reforestation)

Deforestation

Forest management

Date created 1997

Geographical Eligibility:

Developed country Parties to the Kyoto Protocol (Annex B)

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The Kyoto Protocol was designed to contribute to the objective of the UN Framework Convention on

Climate Change (UNFCCC) by allowing participating developed country Parties to establish internationally binding emission reduction targets. The Protocol includes rules for the accounting of GHG emissions from Land use, Land-use Change and Forestry (LULUCF) into such targets.

## **Introduction**

The Kyoto Protocol is linked to the UNFCCC. It was adopted in Kyoto, Japan in 1997 and entered into force in 2005. Detailed rules for implementation were adopted in 2001, and are referred to as the “Marrakesh Accords” and include provisions for the accounting of LULUCF activities. The original rules, in operation for the first commitment period, established mandatory accounting for afforestation, reforestation and deforestation. More recently, the Protocol added forest management as an additional mandatory activity for the second commitment period starting in 2013.

Net emissions from LULUCF count against a country’s “target” (i.e. assigned amount units). Net removals of greenhouse gases from eligible LULUCF activities generate “removal units” (RMUs) that Annex I Parties can use to help meet their emission targets—although the use of credits from forest management to offset a country’s emissions are capped at 3% of base year emissions for the first commitment period and 3.5% for the second (both through domestic activities and the joint implementation programme).

## **Design Features**

### [Scope](#) [11]

Accounting for forest-related activities are mandatory and include: afforestation, reforestation, deforestation, and forest management. In addition, under LULUCF rules, the following activities may be voluntarily chosen: cropland management, grazing land management, revegetation, and for the second commitment period wetland drainage and rewetting.

### [Scale](#) [12]

National

### [Reference Levels](#) [13]

Accounting for afforestation, reforestation, and deforestation is different than for forest management. For the former, countries can be credited for the net GHG flow from afforestation, reforestation and deforestation in a given year (subject to a cap). If, for example, 100 tons of CO<sub>2</sub>e are sequestered in year X, then 100 tons are credited in year X (unless the assigned “cap” for a country is below 100 tons). For forest management, however, countries set a “forest management reference level” (FMRL) against which performance is measured. In other words, if the FMRL is “-50 tons” (e.g. a country suggests its business-as-usual scenario is that 50 tons are sequestered annually) and in year X the country measures 100 tons sequestered, it would only get credit for 50 tons.

For the second commitment period Parties are required to propose a methodology for their FMRL following agreed guidelines for submission of information on such reference levels, which are reviewed by Expert Review Teams and subject to a Technical Assessment Report. In 2011, 38 countries submitted country-specific information and data on their proposed FMRL. Methodologies ranged from using historical data (e.g. a base year, base period or extrapolation) to projections using a variety of models. These submissions were assessed by expert review teams, which raised

inconsistencies and provided recommendations; several countries revised their FMRL based on the reviews.

#### [Additionality](#) [14]

There is no specific additionality requirement. However, decision 2/CMP.7 requests the SBSTA “to initiate a work program to develop and recommend modalities and procedures for applying the concept of additionality”.

#### [Leakage / displacements](#) [15]

There is no (international) leakage requirement. Use of national reference levels captures in-country leakage.

#### [Permanence / reversals](#) [16]

For the second commitment period countries have the option to exclude emissions from natural disturbances, above a country-specific “background level” for afforestation, reforestation and forest management. A default method to estimate the background level is provided, but countries may also apply an alternative approach as long as transparency, consistency and comparability are ensured, and net credits are avoided.

#### [Social measures or requirements](#) [17]

There are no social safeguard requirements for developed country parties under the Kyoto Protocol.

#### [Environmental measures or requirements](#) [18]

There are no environmental safeguard requirements (related to impacts, biodiversity, or ecosystem services) for developed country parties under the Kyoto Protocol.

#### [Procedural measures or requirements](#) [19]

There are no procedural safeguard requirements (related to stakeholder participation, safeguard information systems, grievance mechanisms, etc.) for developed country parties under the Kyoto Protocol. Transparency, however, is required through the submission of various mandatory documents (see Monitoring and Reporting).

#### [Monitoring and Reporting](#) [20]

Annex I Parties to the Kyoto Protocol are required to submit National Communications, annual National Inventory Reports and Supplementary information under the Kyoto Protocol, and more recently detailed information on the construction of forest management reference levels. All reports are made publicly available on the UNFCCC website. In-depth reviews and technical assessments are made of such reports by international expert review teams, and also posted publicly on the UNFCCC website.

#### [Registry](#) [21]

Annex I countries must have in place national registries in order to record and track Kyoto units.

#### [Process](#) [22]

Each report (see Monitoring and Reporting) submitted by an Annex I Party is subject to review by international expert review teams (ERTs) to provide a thorough technical assessment of the Party's implementation of the Kyoto Protocol. If an ERT finds a Party's inventory incomplete, or prepared in a manner inconsistent with IPCC methodologies, IPCC Good Practice Guidance for LULUCF, or the IPCC Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories, it may recommend the application of an 'adjustment'. If the ERT identifies a problem with a Party's implementation of a particular mandatory commitment that is not resolved by the Party during the review, the ERT has the authority to list the problem as a 'question of implementation' in its final report. All reports are forwarded to the Compliance Committee for consideration. During the annual review and in the true-up period, ERTs assess reported information on holdings of Kyoto Protocol units and on their transactions, and compare this information with that maintained by the International Transaction Log (ITL). If an ERT identifies a problem with a particular transaction, it may recommend a 'correction' to the Kyoto units.

All standards in

International Law (UNFCCC) ▼

Apply

[Clean Development Mechanism \(CDM\)](#) [23]

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## Further reading

[The Land Use, Land-Use Change, and Forestry Guidance for Greenhouse Gas Project Accounting](#) [27]

## External Links

[Kyoto Protocol, Articles 2, 3.3, 3.4 and 3.7.](#) [28]

[Decision 11/CP.7: Land use, land-use change and forestry \(Marrakesh Accords\)](#) [29]

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[Existing requirements for Reporting and Review for Annex I Parties under the Convention and the Kyoto Protocol](#) [33]

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<http://theredddesk.org/resources/land-use-land-use-change-and-forestry-guidance-greenhouse-gas-project-accounting>

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