

**New Zealand submission to the SBSTA on  
Experience gained with the 2006 IPCC Guidelines, further  
considerations related to the future revision of the UNFCCC  
reporting guidelines for Annex I Parties, the considerations related to  
the 2006 IPCC Guidelines and reporting issues relating to the 2006  
IPCC Guidelines**

**February 2009**

New Zealand welcomes the opportunity to provide a submission on experience gained with the 2006 IPCC Guidelines and suggestions for improvements (FCCC/SBSTA/2007/4 paragraph 56 refers).

Measurement and reporting of greenhouse gas emissions, and the subsequent inventory review process, fundamentally underpin international action to reduce emissions, through assessing Parties' implementation of the Convention and its Kyoto Protocol, and understanding global emission trends.

Measurement, reporting and verification can provide an audit of global mitigation effort, better inform emissions projections, and provide an estimate of progress in relation to targets and goals.

Frequent and up to date greenhouse gas inventories and baseline projections - at least covering the bulk of global emissions - will be essential now, up to and beyond 2012.

New Zealand supports the use of the most up to date science for greenhouse gas inventories and supports use of the IPCC 2006 Guidelines for inventory compilation. New Zealand is of the view that any adoption of the IPCC 2006 Guidelines would apply to reporting under both the Convention and the Kyoto Protocol. New Zealand also considers the Tier 1 approaches presented in the IPCC 2006 Guidelines provide the best starting point for compiling non-Annex I Party inventories.

In compiling its most recent inventory New Zealand has used the IPCC 2006 Guidelines as a reference for methodologies in the waste sector and this has, in our view, improved the accuracy our reporting in this sector. However, the technical issues highlighted below need to be considered and discussed in order that Parties can agree on an approach for the adoption of the IPCC 2006 Guidelines.

The 2006 IPCC Guidelines contain new gases, fuels and activities for most sectors requiring additional data collection efforts. Careful consideration will need to be given to how historical data is calculated to obtain a consistent time series.

The need to report more categories and in some cases, at a more disaggregated level, also has implications for the resourcing of national and/or or regional level statistics. Official statistical offices need time to plan for the collection of these statistics if estimates from these sources are to be reported accurately.

There are a number of methodological issues that will become apparent as Parties have further experience in using the guidelines. An example is in the AFOLU sector: In chapter 11 (direct and indirect N<sub>2</sub>O emissions) the IPCC 2006 guidelines include an additional term, F<sub>SOM</sub> (annual amount of N in mineral soils that is mineralised, in association with loss of soil C from soil organic matter as a result of changes to land use or management). The guidelines need to clarify for what type of land use or management practice are they referring; permanent, temporary or both? In New Zealand it is common for land to be in pasture, forage cropping and back to pasture within a two year period.

These issues will need to be worked through in workshops to ensure consistent understanding and interpretation of the guidelines across Parties and across the expert review teams reviewing inventory submissions.

Currently inventory totals are calculated as total national greenhouse gas emissions with and without LULUCF. The combining of the agriculture and LULUCF sectors into one sector, AFOLU, will mean it is no longer easy to distinguish national greenhouse gas totals with and without LULUCF. The follow on effects to the review process and the sectors/sources listed in Annex A of the Kyoto Protocol will also need to be considered.

Parties are currently negotiating commitments for the second commitment period under the Kyoto Protocol. New Zealand believes that it is necessary to agree greenhouse gas reporting and accounting rules before targets for a second commitment period can be agreed. Therefore, by implication, the status of the IPCC 2006 Guidelines with respect to the reporting requirements in the second commitment period will need to be decided before targets are agreed.

We look forward to participating in discussions on the experience and future use of the IPCC 2006 Guidelines.