
Informal note

**Revision of the UNFCCC reporting guidelines on annual inventories for
Parties included in Annex I to the Convention**

Elements considered by Parties at SBSTA 51 to be considered for a draft COP decision:

- **Starting date**

Option 1

Starting at the latest with the inventory submission due in the year 2024.

Option 2

Starting at the latest with the inventory submission due in the year 2024 and until a further decision is adopted by the Conference of the Parties.

Option 3

Starting from 1 January 2024 onwards.

- **Harvested wood products**

Option 1

In the case of a Party using an approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other than the production approach, that Party shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach.

Option 2

In the case of a Party using an approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other than the production approach, that Party shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach and agree to approaches consistent with the production approach, including the Simple Decay approach.

- **Use the Global Warming Potential (GWP) values from AR5**

Option 1

To replace the table given in the Annex III of 24/CP.19 derived from the 5th Assessment Report of the IPCC instead of the 4th Assessment Report from the IPCC.

Option 2

Annex I Parties shall use the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq

- **Natural disturbances**

In the case of a Party addressing the emissions and subsequent removals from natural disturbances on managed lands in its national GHG inventory, that Party shall report information on the approach taken, and how it is consistent with IPCC guidance, as appropriate, and shall indicate if the estimates are indicated in national totals.