Decision 2012/3 Adjustments under the Gothenburg Protocol to emission reduction commitments or to inventories for the purposes of comparing total national emissions with them

The Executive Body,

Conscious of the uncertainties inherent in estimating and projecting emission levels and the need for continuous scientific and methodological improvements,

Determined that the application of improved emission inventory methodologies should not put a Party at a disadvantage in terms of meeting its emission reduction commitments,

Recognizing the need for a clear and transparent process providing for the review and evaluation of a proposed adjustment by appropriate bodies of the Convention,

Wishing to preserve the environmental integrity of the Gothenburg Protocol,

Noting decision 2006/2 on the Implementation Committee, its structure and functions,

1. *Decides* that adjustments to emission reduction commitments, or to inventories for the purposes of comparing total national emissions with them, may be applied in any of the circumstances referred to in paragraph 6 below, in the event that such a circumstance contributes to a Party being unable to meet one of its reduction commitments contained in annex II;

2. Also decides that a Party applying an adjustment to its inventory for the purposes of comparing total national emissions with emission reduction commitments will notify the secretariat of the adjustment when it submits its annual emission data to EMEP. The Party should also include in its Informative Inventory Report or an alternative report, supporting documentation in line with the guidance referred to in paragraph 7. The secretariat shall inform the EMEP Steering Body and Parties of any such notification;

3. *Further decides* that a Party proposing an adjustment to its emission reduction commitments due to circumstances described in paragraph 6 will submit its proposal including an explanation of the reason the Party wishes to apply the adjustment along with supporting documentation as provided for by the guidance referred to in paragraph 7 below to the secretariat. The secretariat shall forward the proposal to the EMEP Steering Body and Parties;

4. Also decides that the EMEP Steering Body, in conjunction with other appropriate technical bodies under EMEP and where possible through the use of appropriate existing procedures, will review the supporting documentation and assess whether the adjustment is consistent with the circumstances described in paragraph 6 and the guidance to be adopted in accordance with paragraph 7. The secretariat will make the review available to the Parties, who have the option of making a submission to the Implementation Committee in accordance with decision 2006/2;

5. *Decides further* that if the review referred to in paragraph 4 indicates that the adjustment may not be consistent with the circumstances described in paragraph 6 or the guidance to be adopted in accordance with paragraph 7, the EMEP Steering Body will inform the secretariat of the results of its review and the secretariat in turn will refer the matter to the Implementation Committee;

6. *Decides* that the circumstances under which such an adjustment under paragraph 2 or 3 could be applied are extraordinary and fall into three broad categories where:

(a) Emission source categories are identified that were not accounted for at the time when emission reduction commitments were set;

(b) Emission factors used to determine emissions levels for particular source categories for the year in which emissions reduction commitments are to be attained are significantly different than the emission factors applied to these categories when emission reduction commitments were set; or

(c) The methodologies used for determining emissions from specific source categories have undergone significant changes between the time when emission reduction commitments were set and the year they are to be attained;

7. *Requests* the EMEP Steering Body to develop provisional guidance for consideration by the Executive Body at its thirty-first session, related to the application of the adjustment procedures provided for in paragraphs 2 and 3 in the circumstances referred to in paragraph 6. Additional guidance should be developed for consideration by the Executive Body at its thirty-second session and would include:

(a) Consideration of possible thresholds/triggers that could allow for the application of the procedure;

(b) The possible need for timelines after which certain adjustments would cease to be valid;

(c) Guidelines for accounting for adjustments to emission inventories in the reporting templates and the Informative Inventory Report, including instructions on required supporting information, technical analyses and documentation, to accompany and justify a requested adjustment;

(d) Guidelines for accounting for adjustments to emission reduction commitments including instructions on required supporting information, technical analyses and documentation;

(e) Examples of situations consistent with paragraph 6, subparagraphs (a), (b) and (c) above; and

(f) Further guidance related to circumstances under which a Party may apply such a procedure and what constitutes "significant";

8. *Requests* the secretariat to prepare a translation of the proposed provisional guidance, post it to the Convention's website 6 weeks prior to the thirty-first session of the Executive Body and notify all Parties to the Convention when it has been posted;

9. *Decides* that the Implementation Committee will suspend action on any referrals from the secretariat related to a Party's compliance with its emission reduction commitments where a Party has provided notification of its intent to apply an adjustment in accordance with paragraph 2 or has proposed an adjustment in accordance with paragraph 3, unless the Implementation Committee receives a referral from the secretariat as described in paragraph 5.