



## **Draft - Guidance on adjustments under the amended Gothenburg Protocol to emission reduction commitments or to inventories**

**Informal document prepared by an ad-hoc working group of the Task Force on Emission Inventories and Projections (TFEIP)**

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# 1 Introduction

Recent developments in emission trends of air pollutants have highlighted the possible need for emission ceilings and/or the assessment of compliance to incorporate a degree of flexibility to account for issues which may not be reasonably predicted at the time obligations are defined, or which may be beyond the control of individual Parties.

The thirtieth session (May 2012) of the Executive Body to the UNECE Convention on Long-Range Transport Air Pollution adopted a number of amendments to the 1999 Gothenburg Protocol to Abate Acidification, Eutrophication and Ground-level Ozone (*the Gothenburg Protocol*) (ECE/EB.AIR/2012/L.2 and ECE/EB.AIR/2012/L.1). Two of these adopted amendments allow a Party to propose an adjustment of its emission inventories or emission reduction commitments listed in Annex II of the amended Gothenburg Protocol.

In particular Article 3 paragraph 11.quinquies of the amended protocol is applicable to inventory adjustments, and states:

*"For the purposes of comparing national emission totals with emission reduction commitments as set out in paragraph 1, a Party may use a procedure specified in a decision of the Executive Body. Such a procedure shall include provisions on the submission of supporting documentation and on review of the use of the procedure."*

Article 13 new paragraph 2 of the amended protocol adjustment of emission reduction commitments:

*"Any Party may propose an adjustment of its emission reduction commitments already listed in Annex II. Such a proposal must include supporting documentation, and shall be reviewed, as specified in a decision of the Executive Body. This review shall take place prior to the proposal being discussed by the Parties in accordance with paragraph 4."*

The Parties further decided to apply this provision before the entry force of the other amendments to the protocol through the accompanying 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*' (see Annex I) which also provides the details for criteria and modalities under which the use of adjustments is foreseen:

- (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;

In deciding upon the potential use of adjustment procedures, the Executive Body decision makes reference to both the uncertainties inherent in estimating and projecting emission levels and the

need for continuous scientific and methodological improvements under the Convention, recognising that improved emission inventory methodologies should not put Parties at a disadvantage in terms of meeting their emission reduction commitments. The need for a transparent process around the application of adjustment procedures is also recognised.

Finally, in Decision 2012/3, the Executive Body requested the EMEP Steering Body to develop provisional guidance, for consideration by the Executive Body at its thirty-first session, relating to the application of the adjustment procedures elaborated in paragraphs 2 and 3 of that Decision. Additional guidance should also be subsequently developed for consideration by the Executive Body at its thirty-second session.

This document presents draft technical guidance to support the implementation by Parties of adjustment procedures under the Gothenburg Protocol, for consideration by the EMEP Steering Body at its 36<sup>th</sup> meeting in September 2012.

The following topics are addressed in the subsequent sections of this document:

1. Situations that could allow for the application of adjustment procedures including potential thresholds and triggers;
2. The possible need for timelines after which certain adjustments would cease to be valid;
3. Required supporting information, technical analyses and documentation to accompany and justify a requested adjustment;
4. Guidelines for accounting for adjustments to annually-reported 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 procedure;
5. Indicative examples of situations consistent with the three circumstances (a, b, and c listed above) under which the use of adjustment procedure is foreseen.

This draft guidance paper was written and commented upon by an ad-hoc group established by the Task Force on Emission Inventories and Projections (TFEIP) at its May 2012 meeting. Representatives from the following Parties nominated themselves to participate in the work of the ad-hoc working group – Albania, Austria, Belgium, Croatia, Denmark, Estonia, European Union, Finland, France, FYR of Macedonia, Germany, Greece, Ireland, Italy, Lithuania, Luxembourg, Norway, Portugal, Slovakia, Spain, Sweden, Switzerland, the Netherlands, Turkey, United Kingdom and the United States.

## 2 Draft technical guidance to support the implementation by Parties of adjustment procedures under the Gothenburg Protocol

In the following sections, specific proposals for technical guidance to Parties are indicated in *italic text*. Commentary is provided in plain text.

### 2.1. Situations that could allow for the application of adjustment procedures including potential thresholds and triggers

*Decision 2012/3 states the conditions under which an adjustment procedure may be applied i.e. adjustments to emission reduction commitments, or to inventories for the purposes of comparing total national emissions with them, may be applied only when one (or more) of the specific circumstances referred to in paragraph 6 of 2012/3 occur, namely:*

- (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.*

The Decision requires EMEP to develop provisional guidance which may set additional requirements for its proper application. This may include additional conditions on when an adjustment is warranted.

*Adjustment procedures may only be used where Parties:*

- i. clearly and transparently demonstrate that their situation is consistent with one (or more) of the three circumstances listed above,*
- and*
- ii. have missed, or anticipate missing, their emission reduction commitments.*

*Parties may submit application(s) for an adjustment procedure in advance of any compliance year or period, when it is clear from their projected emissions that they do not anticipate meeting their reduction commitments.*

*With respect to emission source categories not accounted for when emission reduction commitments were set, Parties may submit a proposal for adjustment procedure if an emission source category was not included in the national emission inventory or national projections at the time the emission reduction commitments were set.*

#### Comment [TFEIP1]:

Note - There are many examples in national inventories of routine changes being made to methods and emission factors every year. But these changes are often unclear and difficult to verify. In addition they invariably lead to differences in previously reported emission estimates. Establishing 'significance' is a key concept here.

Conversely, there seems no requirement in the Decision that new source categories are significant in terms of their contribution.

#### Comment [TFEIP2]:

Note: To allow some certainty in advance of a compliance year for Parties as to whether an adjustment will be possible or not.

For EMEP discussion: How long in advance should it be possible to apply for an adjustment? Is a time limit needed? If missing the commitment is anticipated several years in advance, the first option should be to take actions to reduce emissions. Adjustments should only be used if efforts have been made, but reduction commitments can still not be met, and this can be proven to be due to one of the listed circumstances.

#### Comment [TFEIP3]:

Note: An earlier version of this document included the provision that if an emission source category was not included in the integrated assessment modelling performed at the time, this would also be sufficient justification to apply for an adjustment.

Most of the feedback from Parties in the drafting group wished this to be deleted, instead relying on completeness of the national inventory or projections.

With respect to determining what may constitute a **significant** difference in emission factors or methodologies between the time reduction commitments are to be attained and the time the reduction commitments were set, previous analysis performed within EMEP <sup>(1)</sup> has highlighted the many difficulties in defining potential technical thresholds. These difficulties include:

- defining a threshold based on a percentage of the national total emissions introduces inequity between large and small countries, as a small percentage of the emissions total of a large country can in absolute terms be many times the size of emissions from a small country.
- a difference of even 1 kilotonne which leads to a Party exceeding its emission reduction commitments can arguably be judged significant;
- a number of individual changes each below a threshold value can, when aggregated, result in a change higher than the threshold;
- the intrinsic uncertainties in emission factors and inventory methodologies differ both by pollutant and within each source category. For example a change which results in a doubling of emissions in a source category for which uncertainties are high may not be considered technically significant, whereas a much smaller percentage change in a better characterised source category would be considered significant.
- 'routine' scientific improvements can lead to large annual recalculations being made over time and even year on year. For example, one large western-European Party reported NO<sub>x</sub> emission estimates for 1990 that are 22 % larger than the 1990 emissions estimated in 1995.

Provision of a general technical definition of 'significant' is therefore not presently considered practicable. Rather, a political decision by the Parties of the Convention is required should any future definition of what constitutes a significant change be needed.

*It is recommended that assessments of 'significant' should be made on a case-by-case basis by EMEP Steering Body and/or the Implementation Committee and supported by technical bodies of the Convention as appropriate. Assessments shall be informed by the information put forward by the Party proposing an adjustment procedure.*

*Changes to emissions that occur as a result of incorporating routine scientific improvements into a national emission inventory should not be included within a proposal for an adjustment procedure.*

*Any Party submitting a request for an adjustment procedure on the basis of changes to emission factors or methodologies should transparently report the rationale for deciding whether such changes are significant. They shall document that the same rationale has been applied consistently across all source categories of the inventory.*

*Recognising the 'extraordinary' circumstances under which the use of the adjustment procedures are foreseen and further, in agreeing to the adjustment procedures the stated wish of the Executive Body to preserve the environmental integrity of the Gothenburg Protocol, differences in emission factors which arise from a failure of a Party to implement agreed or legally required emission mitigation measures shall not be deemed as sufficient justification to propose an adjustment procedure.*

**Comment [TFEIP4]:**

For EMEP SB discussion: is a case-by case evaluation appropriate?

**The case by case evaluation is generally strongly supported by the emission inventory community.**

An alternative would be that EMEP SB puts forward an arbitrary threshold above which emissions would be considered significant' e.g. if emissions from a source (NFR category) or group of related sources exceed a guide value of 3% (5%?) of the emissions reduction commitment.

Any value selected as the 'threshold' will greatly affect the number of adjustment application received.

<sup>1</sup> A Technical Assessment of Incorporating Correction and Flexibility Mechanisms into the Gothenburg Protocol Revision Process. A report of the TFEIP. Informal document of the 35<sup>th</sup> session of the EMEP Steering Board. September 2011.  
[http://www.unece.org/fileadmin/DAM/env/documents/2011/eb/wg5/WGSR49/Informal%20docs/2\\_TFEIP\\_Gothenburg\\_Flexibility\\_Mechanisms\\_FINAL1.pdf](http://www.unece.org/fileadmin/DAM/env/documents/2011/eb/wg5/WGSR49/Informal%20docs/2_TFEIP_Gothenburg_Flexibility_Mechanisms_FINAL1.pdf)

*In contrast, a measure which has been implemented but which did not lead to the foreseen emission reduction on the basis of the scientific knowledge at the time, may be sufficient grounds to propose an adjustment procedure. The failure of measures beyond the control of the Party may similarly be considered as sufficient justification to propose an adjustment procedure.*

## 2.2. Possible need for timelines after which certain adjustments would cease to be valid

*The EMEP Steering Body and/or Implementation Committee may decide a limited time period of validity for an adjustment procedure where a Party can demonstrate the implementation of a foreseen significant emission mitigation measure was delayed due to circumstances beyond its direct control. In such instances a limited period of time could be agreed during which an adjustment procedure might be applied for compliance purposes.*

In general there is not considered a need that adjustment procedures to national inventories or emission reduction commitments should have a specific time period of validity defined. As with any source category, adjusted emissions would be calculated for as long as the respective activity or source category exists.

### Comment [TFEIP5]:

Note: this is a new element not directly reflected in the Decision

For EMEP SB discussion – should all adjustments have a limited time period, after which Parties would have to renew their application to adjust?

## 2.3. Required supporting information, technical analyses and documentation to accompany and justify a requested adjustment

*Parties shall submit proposals to adjust either their national emission inventories or their Annex II emission reduction commitments to the Convention secretariat, who shall forward the proposal to the EMEP Steering Body and Parties.*

*Parties shall indicate in their proposal if they request an adjustment procedure to their annual emission inventory or if the adjustment procedure is intended to amend one or more of their Annex II emission reduction commitments. Proposals to adjust an emission inventory or an emission reduction commitment shall include the same supporting information as follows.*

*Proposals at a minimum shall include:*

- *an introductory summary of the background and main reasons why the Party wishes to apply the adjustment procedure;*
- *a demonstration that the Party has missed, or anticipates missing, its emission reduction commitment(s) for the pollutants to which the adjustment procedure is applicable;*
- *a clear and transparent demonstration that the proposed adjustment procedure is consistent with one (or more) of the three circumstances listed in paragraph 6 of Decision 2012/3 with supporting evidence provided as described in the following bullet points;*
- *where the proposed adjustment procedure concerns an identified emission source category that was not included in the Party's national total emissions at the time the emission reduction commitments were set:*
  - *evidence that the new emission source is acknowledged as a relevant source of emissions e.g. in independent scientific literature;*
  - *evidence that this source category was not included in the relevant historic national emission inventory;*

### Comment [TFEIP6]:

Note – this section deals just with information to be provided with the application for an adjustment procedure.

Information to be provided annually as part of the regular inventory reporting of adjusted emissions will be different and is described in the following section

### Comment [TFEIP7]:

For EMEP SB discussion:

1. The responsibility for performing the review of applications requires discussion. Such a review could conceivably be coordinated by CEIP, and potentially as part of the annual Stage 3 (detailed) review of emission inventories.

2. The work to be performed requires extensive experience in emission inventories, and should not be done by inexperienced volunteers. Additional resources may be required for CEIP to fund suitable experts.

3. Adjustments could be limited just to consideration of changes in the EMEP/EEA Guidebook for accepted changes on new source categories, emission factors and methods. This implies adjustments could only be made after the scientific basis for those changes have received peer-review under the TFEIP. Does EMEP SB support this approach?

To manage resource requirements for the review of applications, is it then appropriate to allow applications to be submitted only in the year following a significant update of the EMEP/EEA guidebook? (i.e. in 2014 and 2018).

- *evidence that emissions from the new source category/categories contribute to a Party being unable to meet its reduction commitments as evidenced by emission estimates provided for the most recent inventory year, or a year to which an emission reduction commitment applies. The emission estimate provided for the new emission source category shall be supported by a detailed description of the methodology, data and emission factors used in its preparation.*
- *where the proposed adjustment procedure concerns a significantly different 'new' emission factor(s) used to determine emissions levels for particular source categories for the year in which emissions reduction commitments are to be attained compared to the 'original' emission factors applied to these categories when emission reduction commitments were set:*
  - *a description of the 'original' emission factor(s) including a detailed description of the basis from which the emission factor was derived i.e. reference to past EMEP/EEA guidebook editions, copies of relevant supporting technical documents providing emission measurements etc.;*
  - *evidence confirming the 'original' emission factor was originally used in the relevant historic national emission inventory, for example by reference to the Informative Inventory Report of the time, or by provision of calculation sheets reproducing the original reported emission estimate using the original emission factors;*
  - *a description of the 'new' emission factor(s) including a detailed description of the basis from which the emission factor was derived i.e. reference to present EMEP/EEA guidebook editions, copies of relevant supporting technical documents providing emission measurements etc.,*
  - *a comparison of emission estimates made using the 'original' and 'new' emission factors demonstrating that the change in emission factors contributes to a Party being unable to meet its reduction commitments as evidenced by emission estimates provided for the most recent inventory year, or a year to which an emission reduction commitment applies. The same methodology and activity data shall be used for the purposes of the comparison of emission factors.*
  - *their rationale for deciding whether the change in emission factors is significant and that the same rationale has been applied consistently across all source categories of the inventory.*
- *where the proposed adjustment procedure concerns a significant change made to the methodologies used for determining emissions from specific source categories between the time when emission reduction commitments were set and the year they are to be attained:*
  - *a description of the 'original' methodology employed including a detailed description of the basis or reference from which it was derived i.e. reference to past EMEP/EEA guidebook editions, copies of relevant supporting technical documents providing descriptions of the method development etc.;*
  - *evidence confirming the 'original' methodology was used in the relevant historic national emission inventory for example by reference to the Informative Inventory Report of the time, or by provision of calculation sheets reproducing the original reported emission estimate using the original methodology;*
  - *a description of the 'new' methodology employed including a detailed description of the basis or reference from which it was derived i.e. reference to present EMEP/EEA guidebook editions, copies of relevant supporting technical documents providing descriptions of the method development etc.;*
  - *a comparison of emission estimates made using the 'original' and 'new' methodologies demonstrating that the change in methodology contributes to a Party*



*being unable to meet its reduction commitments as evidenced by emission estimates provided for the most recent inventory year, or a year to which an emission reduction commitment applies. s. The same emission factors and activity data shall be used for the purposes of the comparison of methodologies;*

- *their rationale for deciding whether the change in methodology is significant and that the same rationale has been applied consistently across all source categories of the inventory.*

*Proposals that do not include the required supporting information will not be evaluated.*

*Applications addressing the same technical issue may be submitted by groups of Parties. In this instance, applications shall contain, for each Party, the required country-specific information described above.*

## **2.4. Guidelines for accounting for adjustments to annually-reported 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;**

*Parties shall continue to report emission inventories in accordance with the Gothenburg protocol requirements, the requirements of other relevant protocols under the Convention, the EMEP Reporting Guidelines (as will be amended) and the methodologies of the latest EMEP/EEA Emission Inventory Guidebook.*

*The Convention has recognised the need for continuous scientific and methodological improvements to emission inventory data. High quality emission estimates that estimate as closely as possible the 'real-world' emissions are needed for the scientific work performed under the Convention and EMEP. Parties shall continue to report an emission inventory based on the best science and data quality criteria as defined in the Reporting Guidelines and EMEP/EEA Guidebook. Reporting of adjusted inventory data shall therefore be in addition to the reporting of best science emission estimates.*

*Parties may report adjusted emissions data for all inventory years for which an emission reduction commitment exists when the unadjusted national total emission estimate is higher than the emission reduction commitment. Parties may choose, in addition, to report adjusted emission estimates for other years, including those prior to an emission reduction commitment.*

*For each individual emission source category for which an agreed adjustment procedure is relevant, Parties shall report the adjusted emission estimate using the appropriate worksheet of the Nomenclature for Reporting (NFR) reporting template annexed to the Reporting Guidelines <sup>(2)</sup>. The Party shall further prepare and report the 'adjusted' national total emission estimate in the main*

**Comment [TFEIP8]:**

Note: a very important requirement that Parties must continue reporting on 'best science' principles, and may not report adjusted emissions data only.

<sup>2</sup> Recognising that future changes to emission inventory reporting are required to implement the amended Gothenburg Protocol, revised Reporting and Informative Inventory Report (IIR) templates and Reporting Guidelines will be presented and discussed at the May 2013 meeting of the TFEIP with a view to their endorsement and adoption at the subsequent EMEP Steering Board and Executive Body meetings of that year. It is anticipated that the amended template will contain a new additional worksheet where details of each technical adjustment can be reported, together with an additional 'adjusted national total for compliance purposes' line in the main NFR reporting template.

*worksheet of the NFR reporting template. The reported 'adjusted' national total estimates shall be used for compliance purposes.*

*In a separate 'Adjustments' chapter of their Informative Inventory Report, Parties who report adjusted emission estimates shall detail the methodology, data and emission factors for each year used in preparing the adjusted emission estimate. The adjusted emission estimates documented in the IIR shall be identical to those reported in the appropriate worksheet(s) of the NFR reporting template.*

*For each NFR source category to which an adjustment procedure has been accepted, Parties shall apply the same methodology and emission factors etc in preparing their adjusted estimates as were contained in their original proposal agreed to by the EMEP Steering Body. Any change to adjustment methodology and emission factors etc will require a new proposal for an adjustment procedure to be submitted to the EMEP Steering Body.*

*Adjusted emission estimates will not be considered for use in compliance processes under the Convention unless an IIR is reported by the Party, and it contains the necessary descriptions of the methodology, data and emission factors used in preparing the adjusted emission estimate which allow a transparent review of the adjusted estimates. Parties are reminded of the importance of submitting their IIR by the required deadline specified in the Reporting Guidelines. Technical information in IIRs submitted after the annual reporting deadline will not be reviewed for compliance purposes.*

**Comment [TFEIP9]:**

Note: Without an IIR delivered on time and containing the required information, any technical review simply cannot be performed.

## **2.5. Indicative examples of situations consistent with the three circumstances (a, b, and c listed above) under which the use of adjustment procedures could be foreseen**

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

Example 1. Certain Parties have introduced emission estimates for some source categories (e.g. NO<sub>x</sub> from agricultural soils, NMVOC from food production) to the national inventory after the initial 1999 Gothenburg Protocol reduction commitments were set. These estimates were derived using country-specific methodologies, since the EMEP/EEA Guidebook of that time did not provide any guidance for these categories.

Example 2. Ammonia (NH<sub>3</sub>) emissions from the road transport sector were not accounted for in the pre-Gothenburg Protocol national inventories of many Parties. Among the sources in transport sector, especially catalyst vehicles, it is a growing source.

### **(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.**

Example 3. Under real-world driving conditions, emissions from vehicles often exceed the test cycle limits specified in the Euro emission standards. As a result, emission factors are significantly higher under real world conditions than anticipated from EURO standards and may contribute to exceedences of Parties' emission reduction commitments. This is particularly the case for NO<sub>x</sub> emissions from diesel light duty and heavy duty vehicles. For example, diesel light duty vehicles the

divergence between expected and real-world emissions was evident from the introduction of the Euro 3 standards implemented in 2000. The emission factors used by Parties for estimating emissions when developing inventories have been updated to reflect these differences as real-world measurement data becomes available.

**(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;**

Example 5. [To be completed].

**Comment [TFEIP10]:**

For EMEP SB discussion:

Would it be useful to supplement the guidance with indicative examples of situations that would not allow for the application of adjustment procedures?

## **Annex I. 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**

*(Note – this annex is a copy of the decision text available after the May 2012 EB meeting. The final decision text has not yet been published by the Secretariat.)*

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, sub-paragraphs (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.