

True-up period for the second commitment period of the Kyoto Protocol (2013–2020)
FAQ on transactions of Kyoto Protocol units related to the TUP and
on the proposed outline for the TUP report by Parties¹

(v.1 – 8 May 2023)

Transactions

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| Q.01 | When will the additional period for fulfilling commitments (true-up period) of the second commitment period (CP2; 2013-2020) start and end? |
| A.01 | The start date is defined in decision 1/CMP.17 as 1 June 2023 or the date the last review report of the 2022 annual submissions is published, whichever is later. ² The duration of the true-up period for CP2 will be 100 days. Assuming all annual reports are published by 1 June 2023, then the TUP will start on 1 June 2023 and end on 9 September 2023 at 23:59:59. |
| Q.02 | What is the cut-off date for the Party's report upon expiration of the additional period for fulfilling commitments (true-up report)? |
| A.02 | When the TUP starts on 1 June 2023 (see A.01 above), then the cut-off date for each Party to submit its true-up period report is 24 October 2023 at 23:59 UTC. |
| Q.03 | Which type of transactions of Kyoto Protocol units valid for CP2 will not be possible after the end of the true-up period for CP2? |
| A.03 | In accordance with section XIII of the annex to decision 27/CMP.1, transfers and acquisitions of Kyoto Protocol units ³ valid for CP2 will not be possible after the end of the true-up period for CP2. |
| Q.04 | Can a Party resume transfers and acquisitions of units ⁴ valid for CP2 after publication of the review report for the true-up period report? |
| A.04 | No. No transfers and acquisitions of units valid for CP2 can take place after the cut-off date referred to in A.02 above. |
| Q.05 | Which units are to be taken into account for compliance assessment? |
| A.05 | The quantity of units to be taken into account for the purpose of compliance assessment is the total quantity of Kyoto Protocol units valid for CP2 contained in the retirement account of the Party concerned, as at the cut-off date. See paragraphs 13 and 34 of the annex to decision 13/CMP.1 in conjunction with decision 3/CMP.11 |

¹ These FAQs are intended to cover only issues relating to transactions of Kyoto Protocol units and the True-up Period Report template for the second commitment period (2013-2020). The information contained here is for general guidance only, does not represent legal advice and is provided on the understanding that the definitive interpretation of any provisions of the relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) rests solely with the CMP. More general information on the timeline of the "true-up period" process for the second commitment period and the timing and contents of the related reports is available on the UNFCCC website.

² Available at <https://unfccc.int/documents/626566>.

³ These are referred to as external transfers in the Data Exchange Standards (DES); these are international transfers between national registries.

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| Q.06 | Are retirement transactions of Kyoto Protocol units valid for CP2 allowed after the cut-off date referred to in A.02 above? |
| A.06 | No, retirements of Kyoto Protocol units valid for CP2 after the cut-off date are not allowed in the Data Exchange Standards (DES). ⁵ |
| Q.07 | Can a Party receive CERs valid for CP2 from the CDM registry after the cut-off date referred to in A2 above? |
| A.07 | Yes |
| Q.08 | Can a Party voluntarily cancel units valid for CP2 after the cut-off date referred to in A.02 above? |
| A.08 | A Party can transfer units valid for CP2 to the voluntary cancellation account in its national registry after the cut-off date referred to in A.02 above |
| Q.09 | How will Parties report on transactions of units valid for CP2 that occur after the cut-off date referred to in A.02 above? |
| A.09 | Parties are strongly encouraged to continue to report their standard electronic format tables for CP2 until they complete all transactions involving units valid for CP2. |
| Q.10 | Will the required level of the commitment period reserve (CPR) for CP2 still apply after the cut-off date referred to in A.02 above? |
| A.10 | No, the CPR only applies until the end of the true-up period |
| Q.11 | When will the final CP2 accounting amounts and LULUCF issuance limits be recorded in the CAD, and LULUCF cancellation notification be sent in the registry? Could this already take place or is this only foreseen for the start of the true-up period on 1 June? |
| A.11 | Once the ARR is published, they are processed in the CAD in a few weeks. A Party should expect to receive ITL instructions a few weeks after the ARR for its 2022 submission has been published. Parties started receiving ITL instructions in early 2023. |
| Q.12 | When will the reviews of the TUP reports by Parties happen? |
| A.12 | The exact date of the review of the TUP reports depends on the actual date of the end of review of the annual GHG submissions (expected date 1 June 2023) and the submission of TUP reports by Parties. Nevertheless, the expected date for the TUP review is early 2024. |

⁵ Subject to the approval of the relevant change request.

Proposed outline for the True-up period (TUP) report

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| Q.20 | Paragraphs 5 and 6 of the proposed outline for the TUP Report (available in the UNFCCC web) instruct Parties to provide reference/link to where the SEF tables for 2022 and for 1 January to 9 September 2023 can be found. If these documents have been previously submitted to the UNFCCC, is it sufficient in the TUP report for a Party to provide the link to the UNFCCC website where these documents are available? What if some of or all the documents have not been previously submitted? |
| A.20 | Yes, it is sufficient to provide the link to the UNFCCC website where these documents are available. If any of the documents requested have not been previously submitted to the UNFCCC, the Party has to submit them together with the TUP Report. |
| Q.21 | Can a Party add annexes to the TUP Report for CP2? |
| A.21 | Yes, a Party may add annexes to its TUP Report for CP2 in order to provide any relevant additional information. Please note that there is a suggested addendum to the TUP report for reporting the units retired |
| Q.22 | What should a Party report in the TUP report for CP2 if there were no discrepancies and/or unfulfilled notifications? |
| A.22 | The Party should provide clear indication in the TUP Report that no discrepancies and/or unfulfilled notifications occurred in the reporting period. |
