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TABLE NIR 1. SUMMARY TABLE

Activity coverage and other information relating to activities under Article 3.3 and elected activities under Article 3.4

Activity		Change in carbon pool reported ⁽¹⁾					Greenhouse gas sources reported ⁽²⁾						
		Above-ground biomass	Below-ground biomass	Litter	Dead wood	Soil	Fertilization ⁽³⁾	Drainage of soils under forest management	Disturbance associated with land-use conversion to croplands	Liming	Biomass burning ⁽⁴⁾		
											N ₂ O	N ₂ O	N ₂ O
Article 3.3 activities	Afforestation and Reforestation	R	IE	IE	NO	R	NO			NO	R,NO	R,NO	R,NO
	Deforestation	R	IE	IE	R	R			R	R	NO,IE	NO,IE	NO,IE
Article 3.4 activities	Forest Management	R	IE	IE	IE	R	R	NE		NO	R	R	R
	Cropland Management	NA	NA	NA	NA	NA			NA	NA	NA	NA	NA
	Grazing Land Management	NA	NA	NA	NA	NA				NA	NA	NA	NA
	Revegetation	NA	NA	NA	NA	NA				NA	NA	NA	NA

⁽¹⁾ Indicate R (reported), NR (not reported), IE (included elsewhere) or NO (not occurring), for each relevant activity under Article 3.3 or elected activity under Article 3.4. If changes in a carbon pool are not reported, it must be demonstrated in the NIR that this pool is not a net source of greenhouse gases. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

⁽²⁾ Indicate R (reported), NE (not estimated), IE (included elsewhere) or NO (not occurring) for greenhouse gas sources reported, for each relevant activity under Article 3.3 or elected activity under Article 3.4. Indicate NA (not applicable) for each activity that is not elected under Article 3.4. Explanation about the use of notation keys should be provided in the text.

⁽³⁾ N₂O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector.

⁽⁴⁾ If CO₂ emissions from biomass burning are not already included under changes in carbon stocks, they should be reported under biomass burning; this also includes the carbon component of CH₄. Parties that include CO₂ emissions from biomass burning in their carbon stock change estimates should report IE (included elsewhere).

Table NIR 1.1 Additional information

Selection of parameters for defining "Forest" under the Kyoto Protocol

Parameter	Range	Selected value
Minimum land area	0.05 - 1 ha	0,50

Minimum crown cover	10 - 30 %	10,00
Minimum height	2 - 5 m	5,00

Table NIR 2. LAND TRANSITION MATRIX

Areas and changes in areas between the previous and the current inventory year ^{(1), (2), (3)}

To current inventory year From previous inventory year		Article 3.3 activities		Article 3.4 activities				Other ⁽⁵⁾	Total area at the beginning of the current inventory year ⁽⁶⁾
		Afforestation and Reforestation	Deforestation	Forest Management (if elected)	Cropland Management (if elected)	Grazing Land Management (if elected)	Revegetation (if elected)		
		(kha)							
Article 3.3 activities	Afforestation and Reforestation	156,46	0,00						156,46
	Deforestation		256,42						256,42
Article 3.4 activities	Forest Management (if elected)		19,38	21 822,75					21 842,13
	Cropland Management ⁽⁴⁾ (if elected)	NA	NA		NA	NA	NA		NA
	Grazing Land Management ⁽⁴⁾ (if elected)	NA	NA		NA	NA	NA		NA
	Revegetation ⁽⁴⁾ (if elected)	NA			NA	NA	NA		NA
Other ⁽⁵⁾		3,90	NO	NO	NA	NA	NA	8 130,98	8 134,88
Total area at the end of the current inventory year		160,36	275,80	21 822,75	NA	NA	NA	8 130,98	30 389,88

⁽¹⁾ This table should be used to report land area and changes in land area subject to the various activities in the inventory year. For each activity it should be used to report area change between the previous year and the current inventory year. For example, the total area of land subject to Forest Management in the year preceding the inventory year, and which was deforested in the inventory year, should be reported in the cell in column of Deforestation and in the row of Forest Management.

⁽²⁾ Some of the transitions in the matrix are not possible and the cells concerned have been shaded.

⁽³⁾ In accordance with section 4.2.3.2 of the IPCC good practice guidance for LULUCF, the value of the reported area subject to the various activities under Article 3.3 and 3.4 for the inventory year should be that on 31 December of that year.

⁽⁴⁾ Lands subject to Cropland Management, Grazing Land Management or Revegetation which, after 2008, are subject to activities other than those under Article 3.3 and 3.4, should still be tracked and reported under Cropland Management, Grazing Land Management or Revegetation, respectively.

⁽⁵⁾ “Other” includes the total area of the country that has not been reported under an Article 3.3 or an elected Article 3.4 activity.

⁽⁶⁾ The value in the cell of row “Total area at the end of the current inventory year” corresponds to the total land area of a country and is constant for all years.

TABLE NIR 3. SUMMARY OVERVIEW FOR KEY CATEGORIES FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

KEY CATEGORIES OF EMISSIONS AND REMOVALS	GAS	CRITERIA USED FOR KEY CATEGORY IDENTIFICATION			COMMENTS ⁽³⁾
		Associated category in UNFCCC inventory ⁽¹⁾ is key (indicate which category)	Category contribution is greater than the smallest category considered key in the UNFCCC inventory ^{(1), (4)} (including LULUCF)	Other ⁽²⁾	
Specify key categories according to the national level of disaggregation used ⁽¹⁾					
Article 3.3 activity afforestation/reforestation	CO2	Conversion to forest land	Yes	No	No
Article 3.3 activity deforestation	CO2	Conversion to other land	Yes	No	No
Article 3.4 activity Forest management	CO2	Forest land remaining forest land	Yes	No	No

⁽¹⁾ See section 5.4 of the IPCC good practice guidance for LULUCF.

⁽²⁾ This should include qualitative consideration as per section 5.4.3 of the IPCC good practice guidance for LULUCF or any other criteria.

⁽³⁾ Describe the criteria identifying the category as key.

⁽⁴⁾ If the emissions or removals of the category exceed the emissions of the smallest category identified as key in the UNFCCC inventory (including LULUCF), Parties should indicate YES. If not, Parties should indicate NO.

TABLE 5(KP). REPORT OF SUPPLEMENTARY INFORMATION FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL ^{(1), (2)}

FINLAND
Inventory 2009
Submission 2011 v1.6

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	Net CO ₂ emissions/ removals ^{(3), (4)}	CH ₄ ⁽⁵⁾	N ₂ O ⁽⁶⁾	Net CO ₂ equivalent emissions/removals
	(Gg)			
A. Article 3.3 activities				3 821,15
A.1. Afforestation and Reforestation ⁽⁷⁾	202,09	0,00	IE,NA,NO	202,09
A.1.1. Units of land not harvested since the beginning of the commitment period	202,09	0,00	IE,NO	202,09
A.1.2. Units of land harvested since the beginning of the commitment period	NA	NA	NA	NA
A.2. Deforestation	3 614,41	IE,NE,NO	0,02	3 619,06
B. Article 3.4 activities				-50 279,39
B.1. Forest Management (if elected)	-50 305,41	0,05	0,08	-50 279,39
B.2. Cropland Management (if elected)	NA	NA	NA	NA
B.3. Grazing Land Management (if elected)	NA	NA	NA	NA
B.4. Revegetation (if elected)	NA	NA	NA	NA

Information item:				
A.1.2. Units of land harvested since the beginning of the commitment period	NA	NA	NA	NA
Region 2	NA	NA	NA	NA
Region 1	NA	NA	NA	NA

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ All estimates in this table include emissions and removals from projects under Article 6 hosted by the reporting Party.

⁽²⁾ If Cropland Management, Grazing Land Management and/or Revegetation are elected, this table and all relevant CRF tables should also be reported for the base year for these activities.

⁽³⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks

- (4) CO₂ emissions from liming, biomass burning and drained organic soils, where applicable, are included in this column.
- (5) CH₄ emissions reported here for Cropland Management, Grazing Land Management and Revegetation, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning which are reported in the Agriculture sector). Any other CH₄ emissions from Agriculture should be reported in the Agriculture sector.
- (6) N₂O emissions reported here for Cropland Management, if elected, include only emissions from biomass burning (with the exception of savannah burning and agricultural residue burning
- (7) As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to decision 16/CMP.1, they can be reported together.

TABLE 5(KP-I)A.1.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

FINLAND
Inventory 2009
Submission 2011 v1.6

Article 3.3 activities: Afforestation and Reforestation ^{(1), (2)}

Units of land not harvested since the beginning of the commitment period

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾										Implied emission/removal factor per area ⁽⁹⁾	CHANGE IN CARBON STOCK ⁽⁷⁾										Net CO ₂ emissions/removals ⁽⁹⁾
				Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾			Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}			Net carbon stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾	Net carbon stock change in soils ⁽⁵⁾		
	Gains	Losses	Net change	Gains	Losses	Net change	Mineral soils	Organic soils	Gains			Losses	Net change		Gains	Losses	Net change	Mineral soils	Organic soils ⁽¹⁰⁾						
	(Mg C/ha)										(Mg CO ₂ /ha)	(Gg C)										(Gg CO ₂)			
Total for activity A.1.1		160,72	59,49	0,44	IE	0,44	IE	IE	IE	IE	NO	-0,09	-1,97	1,26	71,49	IE	71,49	IE	IE	IE	IE	NO	-9,38	-117,22	202,08
<i>Region 1</i>		113,85	28,62	0,43	IE	0,43	IE	IE	IE	IE	NO	-0,27	-2,05	1,03	49,49	IE	49,49	IE	IE	IE	IE	NO	-22,95	-58,68	117,83
	<i>CLmin</i>	37,04	NA	0,25	IE	0,25	IE	IE	IE	IE	NO	-0,58	NA	1,22	9,19	IE	9,19	IE	IE	IE	IE	NO	-21,51	NA	45,18
	<i>CLorg</i>	6,34	6,34	0,62	IE	0,62	IE	IE	IE	IE	NO	NA	-2,61	7,30	3,91	IE	3,91	IE	IE	IE	IE	NO	NA	-16,54	46,28
	<i>GLmin</i>	31,96	NA	0,55	IE	0,55	IE	IE	IE	IE	NO	-0,83	NA	1,04	17,42	IE	17,42	IE	IE	IE	IE	NO	-26,47	NA	33,19
	<i>GLorg</i>	14,38	14,38	0,48	IE	0,48	IE	IE	IE	IE	NO	NA	-1,90	5,18	6,92	IE	6,92	IE	IE	IE	IE	NO	NA	-27,25	74,52
	<i>SL</i>	15,73	0,58	0,56	IE	0,56	IE	IE	IE	IE	NO	1,75	-2,36	-7,90	8,81	IE	8,81	IE	IE	IE	IE	NO	26,46	-1,38	-124,27
	<i>WLog</i>	5,50	5,50	0,43	IE	0,43	IE	IE	IE	IE	NO	NA	-2,02	5,84	2,38	IE	2,38	IE	IE	IE	IE	NO	NA	-11,13	32,11
	<i>WLpeat</i>	2,91	1,82	0,30	IE	0,30	IE	IE	IE	IE	NO	-1,30	-1,31	3,72	0,86	IE	0,86	IE	IE	IE	IE	NO	-1,42	-2,39	10,82
<i>Region 2</i>		46,88	30,88	0,47	IE	0,47	IE	IE	IE	IE	NO	0,85	-1,90	1,80	22,00	IE	22,00	IE	IE	IE	IE	NO	13,56	-58,54	84,25
	<i>CLmin</i>	2,91	NA	0,25	IE	0,25	IE	IE	IE	IE	NO	-0,40	NA	0,56	0,72	IE	0,72	IE	IE	IE	IE	NO	-1,17	NA	1,63
	<i>CLorg</i>	1,09	1,09	0,62	IE	0,62	IE	IE	IE	IE	NO	NA	-2,60	7,28	0,67	IE	0,67	IE	IE	IE	IE	NO	NA	-2,83	7,91
	<i>GLmin</i>	6,60	NA	0,55	IE	0,55	IE	IE	IE	IE	NO	-0,66	NA	0,41	3,60	IE	3,60	IE	IE	IE	IE	NO	-4,34	NA	2,72
	<i>GLorg</i>	13,09	13,09	0,48	IE	0,48	IE	IE	IE	IE	NO	NA	-1,90	5,18	6,30	IE	6,30	IE	IE	IE	IE	NO	NA	-24,80	67,83
	<i>SL</i>	6,49	NA	0,56	IE	0,56	IE	IE	IE	IE	NO	2,94	NA	-12,83	3,63	IE	3,63	IE	IE	IE	IE	NO	19,07	NA	-83,25
	<i>WLog</i>	15,62	15,62	0,43	IE	0,43	IE	IE	IE	IE	NO	NA	-1,89	5,33	6,75	IE	6,75	IE	IE	IE	IE	NO	NA	-29,45	83,24
	<i>WLpeat</i>	1,09	1,09	0,30	IE	0,30	IE	IE	IE	IE	NO	NA	-1,34	3,85	0,32	IE	0,32	IE	IE	IE	IE	NO	NA	-1,46	4,18

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

KP.A.1.1 WLpeat:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
 KP.A.1.1 WLog:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
 KP.A.1.1 GLmin:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
 KP.A.1.1 GLorg:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
 KP.A.1.1 CLmin:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
 KP.A.1.1 CLorg:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
 KP.A.1.1 SL:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomass
 KP.A.1.1 GLmin:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
 KP.A.1.1 WLog:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3
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KP.A.1.1 CLmin:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3

KP.A.1.1 CLorg:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomassDead wood and litter is reported under soil carbon, see NIR 7.2.2.3

KP.A.1.1 SL:Carbon stock change in above and below-ground biomass, see NIR 7.2.3.2/Carbon stock change in living biomass

- ⁽¹⁾ Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 not harvested since the beginning of the commitment period.
- ⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to decision 16/CMP.1, they can be reported together.
- ⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
- ⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
- ⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽⁶⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses. In that case, net gains should be reported in the “Gains” column and net losses should be reported in the “Losses” column. The notation key IE should be filled in, in the other column.
- ⁽⁷⁾ Note that net change corresponds to increase/decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
- ⁽⁸⁾ This information is needed for the calculation of the net carbon stock changes in soils per area.
- ⁽⁹⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).
- ⁽¹⁰⁾ The value reported here is an emission and not a carbon stock change.

TABLE 5(KP-1)A.1.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

FINLAND
Inventory 2009
Submission 2011 v1.6

Article 3.3 activities: Afforestation and Reforestation ^{(1),(2)}

Units of land harvested since the beginning of the commitment period

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾										Implied emission/removal factor per area ⁽⁹⁾ (Mg CO ₂ /ha)	CHANGE IN CARBON STOCK ⁽⁷⁾								Net CO ₂ emissions/removals ⁽⁹⁾ (Gg CO ₂)					
				Carbon stock change in above-ground biomass per area ^{(5),(6)}			Carbon stock change in below-ground biomass per area ^{(5),(6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾			Carbon stock change in above-ground biomass ^{(5),(6)}			Carbon stock change in below-ground biomass ^{(5),(6)}			Net carbon stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾		Net carbon stock change in soils ⁽⁵⁾				
				Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils	Organic soils		Gains	Losses	Net change	Gains	Losses	Net change				Mineral soils	Organic soils ⁽¹⁰⁾			
Total for activity A.1.2		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
<i>Region 1</i>		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<i>Region 2</i>		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

- ⁽¹⁾ Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Afforestation and Reforestation under Article 3.3 harvested since the beginning of the commitment period.
- ⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to draft decision 16/CMP.1, they can be reported together.
- ⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
- ⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.
- ⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).
- ⁽⁶⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses. In that case, net gains should be reported in the "Gains" column and net losses should be reported in the "Losses" column.
- ⁽⁷⁾ Note that net change corresponds to increase / decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).
- ⁽⁸⁾ This information is needed for the calculation of the net carbon stock changes in soils per area.
- ⁽⁹⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).
- ⁽¹⁰⁾ The value reported here is an emission and not a carbon stock change.

TABLE 5(KP-I)A.1.3. SUPPLEMENTARY BACKGROUND FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

FINLAND

Article 3.3 activities: Afforestation and Reforestation ^{(1), (2)}

Inventory 2009

Units of land otherwise subject to elected activities under Article 3.4 (information item)

Submission 2011 v1.6

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA	
Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)
Total for activity A.1.3		160,36
<i>Region 1+2</i>		160,36
	<i>Information item</i>	160,36

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Units of land subject to Afforestation or Reforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.1.1 or A.1.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to decision 15/CMP.1.

⁽²⁾ As both Afforestation and Reforestation under Article 3.3 are subject to the same provisions specified in the annex to decision 16/CMP.1, they can be reported together.

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation, which would otherwise be included in land subject to elected activities under Article 3.4.

⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

TABLE 5(KP-1)A.2. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Article 3.3 activities: Deforestation⁽¹⁾

FINLAND
Inventory 2009
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GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁶⁾										IMPLIED EMISSION/REMOVAL FACTOR PER AREA ⁽⁸⁾	CHANGE IN CARBON STOCK ⁽⁶⁾									Net CO ₂ emissions/removals ⁽⁸⁾	
				Carbon stock change in above-ground biomass per area ^{(4), (5)}			Carbon stock change in below-ground biomass per area ^{(4), (5)}			Net carbon stock change in litter per area ⁽⁴⁾	Net carbon stock change in dead wood per area ⁽⁴⁾	Net carbon stock change in soils per area ⁽⁴⁾			Carbon stock change in above-ground biomass ^{(4), (5)}			Carbon stock change in below-ground biomass ^{(4), (5)}			Net carbon stock change in litter ⁽⁴⁾	Net carbon stock change in dead wood ⁽⁴⁾	Net carbon stock change in soils ⁽⁴⁾		
	Gains	Losses	Net change	Gains	Losses	Net change	Mineral soils	Organic soils	Gains			Losses	Net change		Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils		Organic soils ⁽⁹⁾
	(Mg C/ha)										(Mg CO ₂ /ha)	(Gg C)									(Gg CO ₂)				
Total for activity A.2.		275,80	61,28	0,11	-2,75	-2,65	IE,NE,NO	IE,NO	IE,NE,NO	IE,NE,NO	-0,05	-0,11	-3,34	12,92	29,03	-759,31	-730,28	IE,NE,NO	IE,NO	IE,NE,NO	IE,NE,NO	-13,00	-24,26	-204,42	3 563,85
Region 1		197,92	37,22	0,09	-3,11	-3,02	IE,NE,NO	IE,NO	IE,NE,NO	IE,NE	-0,03	-0,15	-3,25	13,87	18,12	-614,94	-596,82	IE,NE,NO	IE,NO	IE,NE,NO	IE,NE	-6,78	-24,15	-120,89	2 745,01
	CLmin	35,10	NA	0,29	-2,80	-2,50	IE	IE	IE	IE	-0,03	-0,67	NA	11,75	10,27	-98,15	-87,88	IE	IE	IE	IE	-1,09	-23,49	NA	412,36
	CLorg	16,50	16,50	0,38	-3,57	-3,19	IE	IE	IE	IE	-0,03	NA	-4,90	29,76	6,28	-58,87	-52,60	IE	IE	IE	IE	-0,49	NA	-80,86	491,13
	GLmin	4,57	NA	0,35	-3,31	-2,96	IE	IE	IE	IE	-0,04	-0,14	NA	11,52	1,58	-15,09	-13,51	IE	IE	IE	IE	-0,17	-0,66	NA	52,57
	GLorg	0,40	0,40	NO	NO	NO	IE	NO	IE,NO	IE	NO	NA	-3,20	11,73	NO	NO	NO	IE	NO	IE,NO	IE	NO	NA	-1,27	4,66
	SL	129,92	8,89	NE	-3,27	-3,27	NE	IE	IE,NE	NE	-0,04	NE	NE	12,12	NE	-424,61	-424,61	NE	IE	IE,NE	NE	-4,82	NE	NE	1 574,57
	WLorg	2,79	2,79	NE	NO	NE,NO	IE	NO	IE,NO	IE	NO	NA	-1,85	6,79	NE	NO	NE,NO	IE	NO	IE,NO	IE	NO	NA	-5,16	18,92
	WLpeat	8,65	8,65	NO	-2,11	-2,11	NO	IE	IE,NO	NE	-0,03	NA	-3,89	22,07	NO	-18,22	-18,22	NO	IE	IE,NO	NE	-0,22	NA	-33,60	190,80
Region 2		77,88	24,06	0,14	-1,85	-1,71	IE,NE,NO	IE,NO	IE,NE,NO	IE,NE,NO	-0,08	0,00	-3,47	10,51	10,91	-144,37	-133,46	IE,NE,NO	IE,NO	IE,NE,NO	IE,NE,NO	-6,21	-0,11	-83,54	818,84
	CLmin	14,13	NA	0,34	-1,88	-1,54	IE	IE	IE	IE	-0,09	-0,06	NA	6,21	4,82	-26,59	-21,77	IE	IE	IE	IE	-1,23	-0,91	NA	87,69
	CLorg	12,71	12,71	0,33	-1,74	-1,40	IE	IE	IE	IE	-0,03	NA	-4,90	23,24	4,25	-22,10	-17,85	IE	IE	IE	IE	-0,44	NA	-62,27	295,36
	GLmin	1,08	NA	0,56	-3,05	-2,50	IE	IE	IE	IE	-0,14	0,75	NA	6,95	0,60	-3,30	-2,70	IE	IE	IE	IE	-0,15	0,81	NA	7,50
	GLorg	1,48	1,48	0,83	-4,33	-3,50	IE	IE	IE	IE	-0,09	NA	-3,20	24,87	1,24	-6,41	-5,18	IE	IE	IE	IE	-0,13	NA	-4,74	36,83
	SL	41,54	2,93	NE	-2,07	-2,07	NE	IE	IE,NE	NE	-0,10	NE	NE	7,96	NE	-85,97	-85,97	NE	IE	IE,NE	NE	-4,26	NE	NE	330,84
	WLorg	5,13	5,13	NE	NO	NE,NO	IE	NO	IE,NO	IE	NO	NA	-1,85	6,79	NE	NO	NE,NO	IE	NO	IE,NO	IE	NO	NA	-9,50	34,82
	WLpeat	1,81	1,81	NO	NO	NO	NO	NO	NO	NO	NO	NA	-3,89	14,25	NO	NO	NO	NO	NO	NO	NO	NO	NA	-7,04	25,80

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

KP.A.2 WLpeat/2009:No conversions to peat extraction this year

⁽¹⁾ Report here information on anthropogenic change in carbon stock for the inventory year for all geographical locations that encompass units of land subject to Deforestation under Article 3.3.

⁽²⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.

⁽³⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

⁽⁴⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

⁽⁵⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses. In that case, net gains should be reported in the "Gains" column and net losses should be reported in the "Losses" column. The notation key IE should be filled in, in the other column.

⁽⁶⁾ Note that net change corresponds to increase / decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).

⁽⁷⁾ This information is needed for the calculation of the net carbon stock changes in soils per area.

⁽⁸⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

⁽⁹⁾ The value reported here is an emission and not a carbon stock change.

**TABLE 5(KP-I)A.2.1. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
ACTIVITIES UNDER THE KYOTO PROTOCOL**

Article 3.3 activities: Deforestation ⁽¹⁾

Units of land otherwise subject to elected activities under Article 3.4 (information item)

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GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA	
Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)
Total for activity A.2.1.		NA

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Units of lands subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to decision 15/CMP.1.

⁽²⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation which would otherwise be included in land subject to elected activities under Article 3.4.

⁽³⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

TABLE 5(KP-I)B.1. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Forest Management ⁽¹⁾

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GEOGRAPHICAL LOCATION ⁽²⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁶⁾										IMPLIED emission/removal factor per area ⁽⁸⁾ (Mg CO ₂ /ha)	CHANGE IN CARBON STOCK ⁽⁶⁾										Net CO ₂ emissions/removals ⁽⁸⁾ (Gg CO ₂)	
	Identification code	Subdivision ⁽³⁾	Area subject to the activity (kha)	Area of organic soils ⁽⁷⁾ (kha)	Carbon stock change in above-ground biomass per area ^{(4), (5)}			Carbon stock change in below-ground biomass per area ^{(4), (5)}			Net carbon stock change in litter per area ⁽⁴⁾	Net carbon stock change in dead wood per area ⁽⁴⁾	Net carbon stock change in soils per area ⁽⁴⁾		Carbon stock change in above-ground biomass ^{(4), (5)}			Carbon stock change in below-ground biomass ^{(4), (5)}			Net carbon stock change in litter ⁽⁴⁾	Net carbon stock change in dead wood ⁽⁴⁾	Net carbon stock change in soils ⁽⁴⁾			
					Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils		Organic soils	Gains	Losses	Net change	Gains	Losses			Net change	Mineral soils		Organic soils ⁽⁹⁾
					(Mg C/ha)										(Gg C)											
Total for activity B.1		21 822,75	5 900,91	1,61	-0,96	0,65	IE	IE	IE	IE	IE	0,11	-0,37	-2,31	35 143,00	-21 019,05	14 123,95	IE	IE	IE	IE	IE	1 793,40	-2 196,35	-50 310,33	
<i>Region 1</i>		11 332,75	2 610,03	2,08	-1,42	0,66	IE	IE	IE	IE	IE	0,07	-0,31	-2,36	23 559,74	-16 082,65	7 477,09	IE	IE	IE	IE	IE	636,93	-809,25	-26 784,18	
	<i>Fmin</i>	8 722,72	NA	2,22	-1,56	0,66	IE	IE	IE	IE	IE	0,07	NA	-2,69	19 368,40	-13 596,91	5 771,49	IE	IE	IE	IE	IE	636,93	NA	-23 497,53	
	<i>Forg</i>	2 610,03	2 610,03	1,61	-0,95	0,65	IE	IE	IE	IE	IE	NA	-0,31	-1,26	4 191,35	-2 485,74	1 705,61	IE	IE	IE	IE	IE	NA	-809,25	-3 286,65	
<i>Region 2</i>		10 489,99	3 290,88	1,10	-0,47	0,63	IE	IE	IE	IE	IE	0,16	-0,42	-2,24	11 583,26	-4 936,40	6 646,86	IE	IE	IE	IE	IE	1 156,47	-1 387,10	-23 526,15	
	<i>Fmin</i>	7 199,12	NA	1,05	-0,52	0,54	IE	IE	IE	IE	IE	0,16	NA	-2,55	7 589,49	-3 729,65	3 859,85	IE	IE	IE	IE	IE	1 156,47	NA	-18 393,15	
	<i>Forg</i>	3 290,88	3 290,88	1,21	-0,37	0,85	IE	IE	IE	IE	IE	NA	-0,42	-1,56	3 993,76	-1 206,75	2 787,01	IE	IE	IE	IE	IE	NA	-1 387,10	-5 133,00	

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

KP.B.1 Forg:Dead wood and litter is reported under soil carbon, see NIR 7.2.2.2
 KP.B.1 Fmin:Dead wood and litter is reported under soil carbon, see NIR 7.2.2.2
 KP.B.1 Fmin:Dead wood and litter is reported under soil carbon, see NIR 7.2.2.2
 KP.B.1 Forg:Dead wood and litter is reported under soil carbon, see NIR 7.2.2.2

⁽¹⁾ If Forest Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Forest

⁽²⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

⁽³⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

⁽⁴⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

⁽⁵⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses. In that case, net gains should be reported in the "Gains" column and net losses should be reported in

⁽⁶⁾ Note that net change corresponds to increase / decrease of carbon stock (see table 4.2.6a of the IPCC good practice guidance for LULUCF).

⁽⁷⁾ This information is needed for the calculation of the net carbon stock changes in soils per area.

⁽⁸⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

⁽⁹⁾ The value reported here is an emission and not a carbon stock change.

TABLE 5(KP-IB.3. SUPPLEMENTARY BACKGROUND DATA ON CARBON STOCK CHANGES AND NET CO₂ EMISSIONS AND REMOVALS FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
Elected Article 3.4 activities: Grazing Land Management^{(1), (2)}

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GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA			IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾										Implied emission/removal factor per area ⁽¹⁰⁾	CHANGE IN CARBON STOCK ⁽⁷⁾								Net CO ₂ emissions/removals ⁽¹⁰⁾			
	Identification code	Subdivision ⁽⁴⁾	Area subject to the activity (kha)	Area of organic soils ⁽⁹⁾ (kha)	Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}			Net carbon stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾		Net carbon stock change in soils ⁽⁵⁾		
					Gains	Losses	Net change	Gains	Losses	Net change			Mineral soils		Organic soils	Gains	Losses	Net change	Gains	Losses				Net change	Mineral soils	Organic soils ⁽⁸⁾
					(Mg C/ha)										(Mg CO ₂ /ha)	(Gg C)								(Gg CO ₂)		
Total for activity B.3		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Region 1		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ If Grazing Land Management has been elected, report here information on anthropogenic carbon stock change for the inventory year for all geographical locations that encompass land subject to Grazing Land Management under Article 3.4.

⁽²⁾ If Grazing Land Management has been elected, this table and all relevant CRF tables should also be reported for the base year for Grazing Land Management.

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management (if elected).

⁽⁴⁾ Activity data may be further subdivided according to climate zone, management system, soil type, vegetation type, tree species, ecological zone, national land classification or other criteria. Complete one row for each subdivision.

⁽⁵⁾ The signs for estimates of gains in carbon stocks are positive (+) and of losses in carbon stocks are negative (-).

⁽⁶⁾ Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses. In that case, net gains should be reported in the "Gains" column and net losses should be reported in the

⁽⁷⁾ Note that net change corresponds to increase / decrease of carbon stock (see table 4.2.6b of the IPCC good practice guidance for LULUCF).

⁽⁸⁾ The value reported here is an emission and not a carbon stock change.

⁽⁹⁾ This information is needed for the calculation of the net carbon stock changes in soils per area.

⁽¹⁰⁾ According to the Revised 1996 IPCC Guidelines, for the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+). Net changes in carbon stocks are converted to CO₂ by multiplying C by 44/12 and changing the sign for net CO₂ removals to be negative (-) and for net CO₂ emissions to be positive (+).

TABLE 5(KP-II)1. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

Direct N₂O emissions from N fertilization ^{(1), (2)}

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Identification code of geographical location	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Total amount of fertilizer applied (Gg N/year)	N ₂ O-N emissions per unit of fertilizer (kg N ₂ O-N/kg N) ⁽³⁾	N ₂ O (Gg)
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period ⁽⁴⁾	NO	NO	NO
<i>Region 1</i>	NO	NO	NO
<i>Region 2</i>	NO	NO	NO
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period ⁽⁴⁾	NA	NA	NA
<i>Region 1</i>	NA	NA	NA
<i>Region 2</i>	NA	NA	NA
B.1. Forest Management (if elected) ⁽⁵⁾	4,07	0,01	0,08
<i>Region 1</i>	4,07	0,01	0,08
<i>Region 2</i>	IE	IE	IE

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ N₂O emissions from fertilization for Cropland Management, Grazing Land Management and Revegetation should be reported in the Agriculture sector. If a Party is not able to separate fertilizer applied to Forest Land from Agriculture, it may report all N₂O emissions from fertilization in the Agriculture sector. This should be explicitly indicated in the documentation box.

⁽²⁾ Direct N₂O emissions from fertilization are estimated following section 3.2.1.4.1 of the IPCC good practice guidance for LULUCF based on the amount of fertilizer applied to land under Forest Management. The indirect N₂O emissions from Afforestation and Reforestation and land under Forest Management are estimated as part of the total indirect

emissions in the Agriculture sector based on the total amount of fertilizer used in the country. Parties should show that double counting of N₂O emissions from fertilization with Agriculture sector estimates has been avoided

⁽³⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.

⁽⁴⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.

⁽⁵⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

**TABLE 5(KP-II)2. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
ACTIVITIES UNDER THE KYOTO PROTOCOL**

Elected Article 3.4 activities: Forest Management

N₂O emissions from drainage of soils^{(1), (2)}

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Identification code of geographical location ⁽³⁾	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Area of drained soils (kha)	N ₂ O-N per area drained (kg N ₂ O-N/ha) ⁽⁴⁾	N ₂ O (Gg)
B.1. Forest Management (if elected)	NE	NE	NE
<i>Total for organic soils</i>	NE	NE	NE
<i>Total for mineral soils</i>	NE	NE	NE
<i>Region 1</i>	NE	NE	NE
Organic soils	NE	NE	NE
Mineral soils	NE	NE	NE
<i>Region 2</i>	NE	NE	NE
Organic soils	NE	NE	NE
Mineral soils	NE	NE	NE

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Methodologies for estimating N₂O emissions from drainage of soils are not addressed in the Revised 1996 IPCC Guidelines, but Appendix 3a.2 of the IPCC good practice guidance for LULUCF provides methodologies for consideration.

⁽²⁾ N₂O emissions from drainage of soils include those resulting from Forest Management. N₂O emissions from drained Cropland and Grassland soils are covered in the

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management (if elected).

(4) In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.

TABLE 5(KP-II)3. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL

N₂O emissions from disturbance associated with land-use conversion to cropland ^{(1), (2)}

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Identification code of geographical location	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Land area converted (kha)	N ₂ O-N per area converted ⁽⁵⁾ (kg N ₂ O-N/ha)	N ₂ O (Gg)
A.2. Deforestation ^{(3), (6)}	78,44	0,12	0,02
<i>Total organic soils</i>	29,21	IE	IE
<i>Total mineral soils</i>	49,23	0,19	0,02
<i>Region 1</i>	51,60	0,17	0,01
Organic soils ^{(7), (10)}	16,50	IE	IE
Mineral soils ⁽⁷⁾	35,10	0,25	0,01
<i>Region 2</i>	26,84	0,02	0,00
Organic soils ^{(7), (10)}	12,71	IE	IE
Mineral soils ⁽⁷⁾	14,13	0,05	0,00
B.2. Cropland Management (if elected) ^{(4), (8)}	NA	NA	NA
<i>Total organic soils</i>	NA	NA	NA
<i>Total mineral soils</i>	NA	NA	NA
<i>Region 1</i>	NA	NA	NA
Organic soils ^{(7), (10)}	NA	NA	NA
Mineral soils ⁽⁷⁾	NA	NA	NA
Information items ⁽⁹⁾			
A.2.1. Deforestation: units of land otherwise subject	NA		
<i>Total organic soils</i>	NA		
<i>Total mineral soils</i>	NA		

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

⁽¹⁾ Methodologies for N₂O emissions from disturbance associated with land-use conversion to Croplands are found in section 3.3.2.3.1.1 of the IPCC good practice guidance for LULUCF. N₂O emissions from fertilization in the preceding land use and new land use should not be reported here. Parties should avoid double counting with N₂O emissions from drainage and from cultivation of organic soils reported in the Agriculture sector under Cultivation of Histosols.

⁽²⁾ According to the IPCC good practice guidance for LULUCF N₂O emissions from disturbance of soils are only relevant for land conversions to Cropland. N₂O emissions from Cropland Management when Cropland is remaining Cropland are included in the Agriculture sector.

⁽³⁾ Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.

⁽⁴⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.

⁽⁵⁾ In the calculation of the implied emission factor, N₂O emissions are converted to N₂O-N by multiplying by 28/44.

⁽⁶⁾ N₂O emissions associated with Deforestation followed by the establishment of Cropland should be reported under Deforestation even if Cropland Management is not

⁽⁷⁾ Parties may separate data for organic and mineral soils, if they have data available.

⁽⁸⁾ This includes N₂O emissions in land subject to Cropland Management from disturbance of soils due to the conversion to Cropland of lands other than Forest Lands.

⁽⁹⁾ Units of land subject to Deforestation under Article 3.3 otherwise subject to elected activities under Article 3.4 are implicitly included under A.2. They are reported here for transparency and to fulfil the requirement of paragraph 6 (b) (ii) of the annex to decision 15/CMP.1.

⁽¹⁰⁾ N₂O emissions from Cropland are included in the Agriculture sector.

TABLE 5(KP-II)4. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY
ACTIVITIES UNDER THE KYOTO PROTOCOL
Carbon emissions from lime application ⁽¹⁾

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Identification code of geographical location	ACTIVITY DATA	IMPLIED EMISSION FACTOR	EMISSIONS
	Total amount of lime applied (Mg/year)	Carbon emission per unit of lime (Mg C/Mg)	Carbon (Gg)
A.1.1. Afforestation/Reforestation: units of land not harvested since the beginning of the commitment period ^{(2), (8), (9)}	NO	NO	NO
<i>Total for limestone</i>	NO	NO	NO
<i>Total for dolomite</i>	NO	NO	NO
<i>Region 1</i>	NO	NO	NO
Limestone (CaCO ₃)	NO	NO	NO
Dolomite (CaMg(CO ₃) ₂)	NO	NO	NO
<i>Region 2</i>	NO	NO	NO
Limestone (CaCO ₃)	NO	NO	NO
Dolomite (CaMg(CO ₃) ₂)	NO	NO	NO
A.1.2. Afforestation/Reforestation: units of land harvested since the beginning of the commitment period ^{(2), (8), (9)}	NA	NA	NA
<i>Total for limestone</i>	NA	NA	NA
<i>Total for dolomite</i>	NA	NA	NA
<i>Region 1</i>	NA	NA	NA
Limestone (CaCO ₃)	NA	NA	NA
Dolomite (CaMg(CO ₃) ₂)	NA	NA	NA
<i>Region 2</i>	NA	NA	NA
Limestone (CaCO ₃)	NA	NA	NA
Dolomite (CaMg(CO ₃) ₂)	NA	NA	NA
A.2. Deforestation ^{(3), (8), (9)}	110 317,61	0,13	13,79
<i>Total for limestone</i>	55 158,81	0,12	6,62
<i>Total for dolomite</i>	55 158,81	0,13	7,17
<i>Region 1</i>	68 873,67	0,12	8,61
Limestone (CaCO ₃)	34 436,84	0,12	4,13
Dolomite (CaMg(CO ₃) ₂)	34 436,84	0,13	4,48
<i>Region 2</i>	41 443,94	0,13	5,18
Limestone (CaCO ₃)	20 721,97	0,12	2,49
Dolomite (CaMg(CO ₃) ₂)	20 721,97	0,13	2,69
B.1. Forest Management (if elected) ^{(4), (8), (9)}	NO	NO	NO
<i>Total for limestone</i>	NO	NO	NO
<i>Total for dolomite</i>	NO	NO	NO
<i>Region 1</i>	NO	NO	NO
Limestone (CaCO ₃)	NO	NO	NO
Dolomite (CaMg(CO ₃) ₂)	NO	NO	NO
<i>Region 2</i>	NO	NO	NO
Limestone (CaCO ₃)	NO	NO	NO
Dolomite (CaMg(CO ₃) ₂)	NO	NO	NO
B.2. Cropland Management (if elected) ^{(5), (8), (9)}	NA	NA	NA
<i>Total for limestone</i>	NA	NA	NA
<i>Total for dolomite</i>	NA	NA	NA
<i>Region 1</i>	NA	NA	NA
Limestone (CaCO ₃)	NA	NA	NA
Dolomite (CaMg(CO ₃) ₂)	NA	NA	NA
B.3. Grazing Land Management (if elected) ^{(6), (8), (9)}	NA	NA	NA
<i>Total for limestone</i>	NA	NA	NA
<i>Total for dolomite</i>	NA	NA	NA
<i>Region 1</i>	NA	NA	NA
Limestone (CaCO ₃)	NA	NA	NA
Dolomite (CaMg(CO ₃) ₂)	NA	NA	NA
B.4. Revegetation (if elected) ^{(7), (8), (9)}	NA	NA	NA
<i>Total for limestone</i>	NA	NA	NA
<i>Total for dolomite</i>	NA	NA	NA
<i>Region 1</i>	NA	NA	NA
Limestone (CaCO ₃)	NA	NA	NA
Dolomite (CaMg(CO ₃) ₂)	NA	NA	NA

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

- (1) Carbon emissions from agricultural lime application are addressed in sections 3.3.1.2.1.1 and 3.3.2.2.1.1 of the IPCC good practice guidance for LULUCF.
(2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
(3) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
(4) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management, if elected.
(5) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected.

- ⁽⁶⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected.
- ⁽⁷⁾ Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation, if elected.
- ⁽⁸⁾ If Parties are not able to separate lime application for different geographical locations, they should include liming for all geographical locations in the total.
- ⁽⁹⁾ A Party may report aggregate estimates for total lime applications when data are not available for limestone and dolomite.

TABLE 5(KP-II)5. SUPPLEMENTARY BACKGROUND DATA FOR LAND USE, LAND-USE CHANGE AND FORESTRY ACTIVITIES UNDER THE KYOTO PROTOCOL
GHG emissions from biomass burning

FINLAND
Inventory 2009
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Identification code of geographical location	ACTIVITY DATA			IMPLIED EMISSION FACTOR			EMISSIONS		
	Description ⁽⁷⁾	Unit	Values	CO ₂	CH ₄	N ₂ O	CO ₂ ⁽⁸⁾	CH ₄ ⁽⁸⁾	N ₂ O
	Area (AB) or biomass burned (BB)	ha or kg dm		(Mg/activity data unit)			(Gg)		
A.1.1. Afforestation/Reforestation: units of land not harvested since	ab	ha	4,00	1,93	0,01	IE,NO	0,01	0,00	IE,NO
<i>Total for controlled burning</i>	ab	ha	NO	NO	NO	NO	NO	NO	NO
<i>Total for wildfires</i>	ab	ha	4,00	1,93	0,01	IE,NO	0,01	0,00	IE,NO
<i>Region 1</i>	ab	ha	4,00	1,93	0,01	NO	0,01	0,00	NO
Controlled burning	ab	ha	NO	NO	NO	NO	NO	NO	NO
Wildfires	ab	ha	4,00	1,93	0,01	NO	0,01	0,00	NO
<i>Region 2</i>	ab	ha	IE,NO	IE,NO	IE,NO	IE,NO	IE,NO	IE,NO	IE,NO
Controlled burning	ab	ha	NO	NO	NO	NO	NO	NO	NO
Wildfires	ab	ha	IE	IE	IE	IE	IE	IE	IE
A.1.2. Afforestation/Reforestation: units of land harvested since the	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for controlled burning</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for wildfires</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Region 1</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
Controlled burning	ab	ha	NA	NA	NA	NA	NA	NA	NA
Wildfires	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Region 2</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
Controlled burning	ab	ha	NA	NA	NA	NA	NA	NA	NA
Wildfires	ab	ha	NA	NA	NA	NA	NA	NA	NA
A.2. Deforestation^{(2),(9)}	ab	ha	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO
<i>Total for controlled burning</i>	ab	ha	IE,NO	IE,NO	IE,NO	IE,NO	IE,NO	IE,NO	IE,NO
<i>Total for wildfires</i>	ab	ha	IE,NE,NO	NE,NO	NE,NO	NE,NO	NE,NO	NE,NO	NE,NO
<i>Region 1</i>	ab	ha	IE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO
Controlled burning	ab	ha	NO,IE	NO,IE	NO,IE	NO,IE	NO,IE	NO,IE	NO,IE
Wildfires	ab	ha	NO,IE	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE
<i>Region 2</i>	ab	ha	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO	IE,NE,NO
Controlled burning	ab	ha	NO,IE	NO,IE	NO,IE	NO,IE	NO,IE	NO,IE	NO,IE
Wildfires	ab	ha	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE
B.1. Forest Management (if elected)^{(5),(9)}	ab	ha	1 218,00	4,04	0,04	0,00	4,92	0,05	0,00
<i>Total for controlled burning</i>	ab	ha	691,00	IE	0,05	0,00	IE	0,03	0,00
<i>Total for wildfires</i>	ab	ha	527,00	9,33	0,04	0,00	4,92	0,02	0,00
<i>Region 1</i>	ab	ha	1 218,00	4,04	0,04	0,00	4,92	0,05	0,00
Controlled burning	ab	ha	691,00	IE	0,05	0,00	IE	0,03	0,00
Wildfires	ab	ha	527,00	9,33	0,04	0,00	4,92	0,02	0,00
<i>Region 2</i>	ab	ha	IE	IE	IE	IE	IE	IE	IE
Controlled burning	ab	ha	IE	IE	IE	IE	IE	IE	IE
Wildfires	ab	ha	IE	IE	IE	IE	IE	IE	IE
B.2. Cropland Management (if elected)^{(4),(9),(10)}	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for controlled burning</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for wildfires</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Region 1</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
Controlled burning	ab	ha	NA	NA	NA	NA	NA	NA	NA
Wildfires	ab	ha	NA	NA	NA	NA	NA	NA	NA
B.3. Grazing Land Management (if elected)^{(5),(9),(11)}	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for controlled burning</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for wildfires</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Region 1</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
Controlled burning	ab	ha	NA	NA	NA	NA	NA	NA	NA
Wildfires	ab	ha	NA	NA	NA	NA	NA	NA	NA
B.4. Revegetation (if elected)^{(6),(9)}	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for controlled burning</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Total for wildfires</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
<i>Region 1</i>	ab	ha	NA	NA	NA	NA	NA	NA	NA
Controlled burning	ab	ha	NA	NA	NA	NA	NA	NA	NA
Wildfires	ab	ha	NA	NA	NA	NA	NA	NA	NA

Documentation box

Parties should provide detailed explanation on the land use, land-use change and forestry sector in the relevant annex of the NIR: Supplementary information on LULUCF activities under the Kyoto Protocol. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table.

KP.A.1.1 Region 1/2009:N20 emissions is 0,000000232 Gg and could not be entered into the table

- (1) Geographical locations refers to the boundaries of the areas that encompass units of land subject to Afforestation and Reforestation.
- (2) Geographical location refers to the boundaries of the areas that encompass units of land subject to Deforestation.
- (3) Geographical location refers to the boundaries of the areas that encompass land subject to Forest Management, if elected
- (4) Geographical location refers to the boundaries of the areas that encompass land subject to Cropland Management, if elected
- (5) Geographical location refers to the boundaries of the areas that encompass land subject to Grazing Land Management, if elected
- (6) Geographical location refers to the boundaries of the areas that encompass land subject to Revegetation, if elected
- (7) For each activity, activity data should be selected between area burned (AB) or biomass burned (BB). Units will be ha for area burned, and kg dm for biomass burned. The implied emission factor will refer to the selected activity data with an automatic change in the units.
- (8) If CO₂ emissions from biomass burning are not already included in Tables 5(KP-I)A.1.1 to 5(KP-I)B.4, they should be reported here. This also includes the carbon component of CH₄. This should be clearly documented in the documentation box and in the NIR. Parties that include all carbon stock changes in the carbon stock tables (5(KP-I)A.1.1 to 5(KP-I)B.4) should report IE (included elsewhere) in the CO₂ column.
- (9) Parties should report controlled/prescribed burning and wildfires emissions separately, where appropriate.
- (10) Burning of agricultural residues is included in the Agriculture sector.
- (11) Greenhouse gas emissions from prescribed savannah burning are reported in the Agriculture sector.

INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLES 3.3 AND 3.4 OF THE KYOTO PROTOCOL

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Commitment period accounting: YES
Annual accounting: NO

Number of the reported year in the commitment period: 2

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	BY(5)	Net emissions/removals(1)			Accounting Parameters ⁽⁷⁾	Accounting Quantity ⁽⁸⁾
		2008	2009	Total ⁽⁶⁾		
(Gg CO ₂ equivalent)						
A. Article 3.3 activities						
A.1. Afforestation and Reforestation						402,34
A.1.1. Units of land not harvested since the beginning of the commitment period ⁽²⁾		200,26	202,09	402,34		402,34
A.1.2. Units of land harvested since the beginning of the commitment period ⁽²⁾						NA
<i>Region 2</i>		NA	NA	NA		NA
<i>Region 1</i>		NA	NA	NA		NA
A.2. Deforestation		3 570,66	3 619,06	7 189,72		7 189,72
B. Article 3.4 activities						
B.1. Forest Management (if elected)		-37 973,05	-50 279,39	-88 252,45		-10 525,40
3.3 offset ⁽³⁾					7 592,07	-7 592,07
FM cap ⁽⁴⁾					2 933,33	-2 933,33
B.2. Cropland Management (if elected)	0,00	NA	NA	NA	0,00	0,00
B.3. Grazing Land Management (if elected)	0,00	NA	NA	NA	0,00	0,00
B.4. Revegetation (if elected)	0,00	NA	NA	NA	0,00	0,00

⁽¹⁾ All values are reported in table 5(KP) of the CRF for the relevant inventory year as reported in the current submission and are automatically entered in this table.

⁽²⁾ In accordance with paragraph 4 of the annex to decision 16/CMP.1, debits resulting from harvesting during the first commitment period following Afforestation and Reforestation since 1990 shall not be greater than credits accounted for on that unit of land.

⁽³⁾ In accordance with paragraph 10 of the annex to decision 16/CMP.1, for the first commitment period, a Party included in Annex I that incurs a net source of emissions under the provisions of Article 3.3 may account for anthropogenic greenhouse gas emissions by sources and removals by sinks in areas under Forest Management under Article 3.4, up to a level that is equal to the net source of emissions under the provisions of Article 3.3, but not greater than 9.0 megatonnes of carbon times five, if the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990 is equal to, or larger than, the net source of emissions incurred under Article 3.3.

⁽⁴⁾ In accordance with paragraph 11 of the annex to decision 16/CMP.1, for the first commitment period only, additions to and subtractions from the assigned amount of a Party resulting from Forest Management under Article 3.4, after the application of paragraph 10 of the annex to decision 16/CMP.1 and resulting from Forest Management project activities undertaken under Article 6, shall not exceed the value inscribed in the appendix of the annex to decision 16/CMP.1, times five.

⁽⁵⁾ Net emissions and removals in the Party's base year, as established by decision 9/CP.2.

⁽⁶⁾ Cumulative net emissions and removals for all years of the commitment period reported in the current submission.

⁽⁷⁾ The values in the cells "3.3 offset" and "FM cap" are absolute values.

⁽⁸⁾ The accounting quantity is the total quantity of units to be added to or subtracted from a Party's assigned amount for a particular activity in accordance with the provisions of Article 7.4 of the Kyoto Protocol.

85,00