

**Intervention on the IPCC Guidelines for National Greenhouse Gas Inventories  
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We welcome adoption of the 2006 Guidelines by the IPCC at the Plenary at Mauritius. There is a substantial improvement of the revised 1996 Guidelines.

There are two issues which we want to flag as need resolution.

First, we believe that the 2006 Guidelines need to be examined for any enhancement needed for application to the Kyoto Protocols second commitment period in the context of legally binding accounting rules. We feel good as they are, the 2006 Guidelines are not - in all respects up to the required standard.

Second, by way of an example on carbon dioxide capture and storage (CCS) we are concerned that under these Guidelines, where a Party exports CO<sub>2</sub> for disposal in another country or territory the ultimate fate of this CO<sub>2</sub> can disappear from the reporting system. Whilst this is consistent with the principles underlying the 2006 Guidelines this is not consistent with proper accounting for legally binding obligations. Where CO<sub>2</sub> export is to a Party not covered by a legally binding obligation, a loophole opens in the system. In this case the receiving Party has no obligation to report or account for leakage.

We urge you to fix this issue.