- 5. Issued certificates shall contain the following information and data:
 - the project and the project participants, including the Parties involved;
 - the number of emission reduction units that have resulted from the project and their serial numbers.
- 6. Each ERU shall have a unique serial number that reflects the project, country of origin, the year of certification and the certifying independent entity.
- 7. Independent entities shall inform the applicant on their decision in writing immediately after the completion of the certification process.
- 8. Independent entities publish their decisions on the certification of emission reductions in a suitable manner.

Para 6 Reporting by Parties

- 1. Parties included in Annex I shall report annually on their projects under Art. 6 within the framework of their reporting commitments under Art. 7.1 and 7.2 KP. Reporting under JI will follow the guidelines to be developed under Art. 7.4 KP.
- 2. Parties involved in JI projects shall also report in their national communications on JI projects.

Para 7 Transfer and Acquisition of ERUs

- 1. In accordance with Art. 3.10 KP any ERUs from a verified JI project which a Party acquires from another Party in accordance with the provisions of Art. 6 KP shall be added to the assigned amount for the acquiring Party.
- 2. In accordance with Art. 3.11 KP any ERUs from a verified JI project which a Party transfers to another Party in accordance with the provisions of Art. 6 KP shall be subtracted from the assigned amount for the transferring Party.

Para 8 Supplementarity

Net acquisitions by an Annex B Party for all three Kyoto mechanisms together must not exceed the higher of the following alternatives:

5 % of: its base year emissions multiplied by 5 plus its assigned amount,

OT

50% of: the difference between its annual actual emissions in any year of the period from 1994 to 2002, multiplied by 5, and its assigned amount.

Net transfers by an Annex B Party for all three Kyoto mechanisms together must not exceed: 5% of: its base year¹ emissions multiplied by 5 plus its assigned amount.

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² As defined in Article 3 of the Kyoto Protocol.

or average annual emissions in the base period, as provided for in Article 3 para. 5 of the Kyoto Protocol